

ANNUAL REPORTS

OF THE

SELECTMEN

AND OTHER TOWN OFFICERS

CORNISH

NEW HAMPSHIRE



For the Year Ending

January 31, 1923

And the Vital Statistics for the Year 1922

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THE ADVOCATE PRESS
Claremont, N. H.

Town Officers

Moderator

William Balloch

Town Clerk

Paul Davidson

Town Treasurer

George W. Hunt

Selectmen

Pearl S. Gordon Fred A. Tift William L. Chadbourne

Tax Collector

Leroy H. Harlow

Auditors

Edmond B. Hunt Clayton Platt

Highway Agents

T. R. Lawrence John Anderson Jesse Rollins

Health Officer

Harry C. Lovejoy

Supervisors of Check List

George C. Huggins Clyde J. Bailey T. R. Lawrence

School Board

Mrs. Herbert Wood John M. Tewksbury Jesse Deming

Library Trustees

James B. Chadbourne Mrs. E. M. Johnson
Mrs. E. P. Brown

Trustees of Trust Funds

P. S. Gordon W. L. Chadbourne Mrs. E. P. Brown

Constables

Clyde J. Bailey Clayton Platt

Town Warrant

STATE OF NEW HAMPSHIRE

(L. S.) To the inhabitants of the Town of Cornish
qualified to vote in town affairs.

You are hereby notified to meet in the Town House on
the second Tuesday, being the thirteenth day of March, at
ten of the clock in the forenoon, to act on the following
subjects:

1. To elect one Selectman for three years and all
other Town Officers for the ensuing year.

2. To bring in your ballots upon the question as to
whether the amendment proposed by the Convention
to revise the Constitution shall be approved.

3. To raise such sums of money as may be necessary
to defray town charges for the ensuing year.

4. To see what sums of money the town will raise for
the repair of highways and bridges in addition to that re-
quired by law.

5. To see if the town will vote to instruct the select-
men not to deliver the blank invoice bills until the time of
taking inventory.

6. To see what sum of money the town will vote to
raise for Memorial Day.

7. To see what sum of money the town will vote to
raise for the repair of cemeteries.

8. To see what action the town will take in regard to
making up any deficiency in the interest of the William Mer-
cer fund and to raise money therefor.

9. To see if the town will vote to raise the necessary amount for the maintenance of the State roads.

10. To see if the town will instruct the Selectmen to apply for state aid on highways.

11. To see if the town will vote to accept a legacy of fifty dollars in trust as a perpetual fund the income thereof to be devoted to the care of the burial lot of Frank A. Fifield, and the burial lot of his son, Ernest L. Fifield, both situated in the Child cemetery, in said Cornish, as provided in his will.

12. To see if the town will vote to raise the sum of seventy-five dollars to widen the road near Cyrus Barton's.

13. To see if the town will vote to widen the road on the west side of the Edminster cemetery, so called, and raise sufficient money therefor.

14. To see if the town will vote to raise money to repair the road leading from Division Five to the Plainfield town line.

15. To see if the town will vote to raise the sum of one hundred and fifty dollars to gravel the road leading up to Saint Gaudens, near the Wilson road.

16. To see if the town will vote to instruct the treasurer in his annual report to the town to give a tabulated statement of all money received from whatever source and whatever purpose; also a tabulated statement of all money paid as follows: The date, the number of the order to whom drawn, for what purpose, the amount thus paid, the sum total.

17. To see if the town will vote to raise money to pay a deficiency in road money, caused by washouts last year.

18. To see if the town will vote to instruct the Selectmen to borrow money in anticipation of taxes.

19. To see if the town will vote to raise the necessary sum of money to endow a bed in the Claremont General Hospital.

20. To hear the reports of the Officers, Agents, Auditors and Committees heretofore chosen, and pass any vote in relation thereto.

21. To transact any other business that may legally come before this meeting.

Given under our hand and seal this twenty-third day of February, in the year of our Lord, 1923.

P. S. GORDON,
F. A. TIFFT,
W. L. CHADBOURNE,
Selectmen of Cornish.

A true copy, attest :—

P. S. GORDON,
F. A. TIFFT,
W. L. CHADBOURNE,
Selectmen of Cornish.

Selectmen's Report

EXAMINATION OF TOWN ACCOUNTS

Claremont, N. H., March 20, 1922.

Mr. George W. Paul,
Claremont, N. H.,

Dear Sir:—

At the recent Annual Meeting of the Town of Cornish it was voted that the town report be not accepted* and it appears that there are several entries in said report relating to the financial transactions of the Selectmen and Treasurer that are not understood by some of the voters of Cornish and require investigation and explanation and it may be that there are inaccuracies and errors either in said report or in the books of the said officers upon which their respective reports are based.

The Selectmen feel that the voters and all citizens and tax payers of Cornish are entitled to be fully informed as to all matters involved in the financial transactions, accounts and reports of said officials and we therefore request that you make a full and complete investigation of their said report, and of all the books, records and vouchers upon which said report was, or a correct report should be, based, and that you hear all persons who have any complaints to offer regarding any point or matter coming within the scope of your investigation and consider any statements or evidence any such persons may present to you, and that you submit a report in writing showing the results of your investigation, making correction of anything that you may find that has been erroneously reported or entered upon the town books, and in particular that

you report your conclusions regarding any point that may have been brought to your attention by any interested person, and that in addition thereto you make any recommendations that might in your opinion be helpful to the town officials in handling or reporting upon any such matters as are involved in your investigation.

Very truly yours,

P. S. GORDON

F. A. TIFFT

W. L. CHADBOURNE

Selectmen of Cornish.

* Motion made by Clayton Platt.

Claremont, N. H., Dec. 30, 1922.

P. S. Gordon,

F. A. Tift and

W. L. Chadbourne

Selectmen of Cornish, N. H.

Gentlemen:—

When requested by your Board under date of March 20, 1922, to make a complete investigation of your report for the fiscal year ending January 31, 1922, and "of the books, records and vouchers upon which said report was, or a correct report should be, based," and to do other things which would tend to make clear all matters relating to the financial acts of the officers of your town, I felt that perhaps duty called me to render such assistance as I might be able to the citizens of a neighboring town, many of whom were long time acquaintances. I also realized the possible danger to the reputation of some official provided I should fail to find a satisfactory record of transactions for which such official was responsible.

After deciding to undertake the task I sought to find ground for the action of the voters in not accepting the report and for their criticism of any part thereof. I conferred with individual citizens of Cornish regarding their

understanding of the difficulty. A cursory examination of the report revealed some errors in arrangement and grouping the details of the several divisions.

My first important action was to determine how much money the town had received and how much had been expended. In this I had the valuable assistance of your Treasurer, your Town Clerk and your Tax Collector. A careful examination of the items of the Treasurer's books disclosed the very gratifying fact that the total amount received by him was \$41,743.67; that he had paid on orders of the Selectmen, all of which were verified, \$40,966.56, leaving unexpended in his hands \$777.11. In other words that his account balanced to a cent. This was an excellent showing for the Town of Cornish and convincing evidence that the collected revenues of the town had all passed through the proper channels and that none had been lost. I then examined the Tax Collector's records. A small error was found to exist in the warrant which will be explained in its proper place.

I next took up the printed report comparing the published items of receipts and disbursements with the records of the Selectmen, Treasurer, Town Clerk and Tax Collector, at the same time studying the classification and grouping as well as the correctness of the items entering into the various divisions. It is readily apparent that the printed report is somewhat faulty as regards its arrangement and editing and thereby rendered difficult to understand by those not having access to the records on which the report is based. It occurs to me that the best way to assist in having the printed report understood is to take each page in its order with such comments as circumstances suggest. As this virtually constitutes an audit small items of error are treated as well as large ones.

On page 5 the inventory, \$1,097,108 at the rate of 2.34, plus 488 poll taxes (which was the actual number) at \$5.00 and 10 poll taxes at \$3.00, would produce as the to-

tal amount of taxes \$28,142.32. The amount named in the Collector's warrant is \$28,132.27.

On page 6 the overlay to make the total assessment correspond with the warrant should be \$1053.29.

Passing to page 7 it appears that the purpose of the Selectmen was to publish such receipts exclusive of taxes as had come into their hands as Selectmen. It is the usual practice in town reports to include under this caption all moneys received by the Treasurer whether the same pass through the Selectmen's hands or not, thus reporting all the town's miscellaneous revenues.

By adding to the	\$10,924 03
Balance in treasury from last year	1,241 82
Auto permits	902 02
Dog licenses	158 13
Town histories sold	24 75
Balance of Chadbourne note	2,693 38

\$15,944 13

and deducting the last printed item of
which was not paid by the State, the result
will be

*393 53

\$15,550 60

which with the taxes collected produces \$41,743.67, the amount the Treasurer received.

* The taxes due from the State were:—

Railroad tax	\$224 43
Savings Bank tax	259 54

making \$483 97

This was deducted from the State tax of \$4192.50, leaving a balance due the State, which was paid by the Town, of \$3708.53.

Item No. 3 under Current Maintenance, page 7, should be \$61.00, one item of \$5.00 not having been included.

Item No. 9 of the same division should be \$3455.45 instead of \$3455.55.

* See explanation in notes on page 14.

Item No. 10, Highways, Town Maintenance, should be \$6502.22.

Item No. 11 should be \$2886.83.

Item No. 1, page 8, should be \$1788.01, after deducting \$538 for bridge beams, which is included in the \$2886.83 on page 7.

Item No. 3, page 8, add \$57.06 refunded by A. & P. (which was paid but later refunded), making \$319.57.

Item No. 10, page 8, Temporary Loans, should be \$5513.01 by adding \$1184.17* for F. D. Kinsman note.

Item No. 11, add Dog License money paid School District, making total \$15,826.38. Grand total for this division \$40,966.56.

On page 9, Election and Registration, add P. S. Gordon, Election Officer, \$5.00, making total \$61.00.

Page 10, State Aid Construction—The two tables appear as prepared by the State Highway Department and need no comment save that they are 2 cents off in their item of 86 cents balance. Town orders were drawn amounting to \$2100 in the names of Gordon and Tift and deposited in the Peoples National Bank. The authorized expenditure by the town was \$2017.20. To complete the work \$69.02 more were expended. An unexpended balance remained in the bank of \$13.78. This account was audited and found as above.

State Aid Maintenance Account—The table at bottom of page 10 is that of the State Highway Department. The authorized joint fund to be expended by the town was \$3253.45. The approved statements from the State Department as shown on page 11, total the same. The town orders actually drawn in payment of these bills were \$3252.95. Order No. 176 for John Anderson in payment for work for week ending August 6th, \$202.50, does not appear in the State tabulation. Deducting the 50 cents above referred to from the \$3253.45 and adding the \$202.50 shows that \$3455.45 was the amount paid by the Town for State Aid Maintenance.

General Expense of Highway Department, pages 11 and 12, the total of \$2326.01 contained the \$538 paid for bridge beams as explained in reference to the first line on page 8.

County Poor, top of page 13, the \$262.51 was the net cost. The amount actually paid was \$319.57, \$57.06 of which was refunded.

Temporary Loans, page 14, should have added the F. D. Kinsman note of \$1184.17, making a total of temporary loans paid of \$5513.01. It appears that this note was by mistake reported as paid in the report for the year ending Jan. 31, 1921. The circumstances appear by the records to be that the order drawn in payment of the note was dated Jan. 31, 1921, the last day of that fiscal year. The order was not paid by the Treasurer until Feb. 3, 1921, and was charged by the Treasurer against the account for the fiscal year ending Jan. 31, 1922, but its payment failed of publication under this heading in the report for 1922.

Under Payments to Other Governmental Divisions, page 14, the amount paid the School District should be increased by \$10.90 dog license money, making a total payment to the School District of \$8500.39. The \$3708.53 State Tax is the amount actually paid, but was the balance of the State Tax after the State Treasurer had deducted \$483.97 due the Town on account of Railroad and Savings Bank taxes, (The total of the State Tax being \$4192.50). The total of this division would thus be \$15,826.38.

On page 15, Treasurer's report, the 5th item should be \$216.65 as shown by the Treasurer's books.

The Tax Collector's report on page 19 appears to be correct as far as he had knowledge of the items of which it was composed. I see nothing for me to say about the tax account of 1920. That of 1921 has the following error: The amount stated in the face of the warrant, \$28,132.27, was too large by \$5.11, as the total of all the items

on the Tax Collector's book was \$28,127.16. This difference arises from the fact that it is impossible to compute a large number of taxes where a fraction occurs without either loss or gain, depending upon which way the fraction is carried. In this case the fractions dropped from the individual taxes amounted to \$5.11, with which the Tax Collector should not be charged, leaving the balance uncollected Feb. 1, 1922, \$3209.51 instead of \$3214.62 reported by him. In my opinion a better form for the Tax Collector's report would be as follows:

Amount of taxes as per warrant	\$28,127 16
Added taxes	38 74
Interest collected	4 53
	<hr/>
	\$28,170 43
Amount collected and paid Treasurer including abatements	\$24,767 75
Interest collected and paid Treasurer	4 53
Discounts allowed at 2%	188 64
Feb. 1, 1922, balance uncollected	\$3,209 51
	<hr/>
	\$28,170 43

On page 21, Cost of Bridge near Wm. Hicks' appears to be correct with the exception of the total figures which are omitted, viz: \$2886.83, corresponding with the corrected amount on page 7 previously referred to.

Under the account of John Anderson, page 21, the subheading "Breaking Roads" is misleading as it apparently applies only to the earlier items of the account. Items covering pages ending on page 33 with total of \$5196.96 check out correctly.

The account of A. F. Davis on page 33 with a total of \$47.73 also checks out correctly. I would suggest that it would be better to extend the total amount of the two former mentioned accounts to the extreme right as they are the footings of the foregoing figures, and this applies likewise to the two following accounts.

On page 34, account of Jesse Rollins, the first two extended items, \$13.78 and \$3.82, make \$17.60. The amount paid on order No. 85 was \$17.63. The next extended items up to and including \$71.21 on page 35 amount to \$412.61 which was paid for by order No. 104 for \$412.16. The extended item for week ending May 14 should be \$51.06 instead of \$51.33. This is borne out by the payment for items up to and including \$31.92 on page 36 which were paid by order No. 132 for \$232.14.

On page 38 a payment to Mr. Rollins Nov. 26 by order No. 232 of \$20.80 for gravel, spikes and eveners was omitted. These changes make the total of Mr. Rollins' account, page 39, \$1212.25, which checks correctly with the amount paid him by orders.

On page 40, account of T. R. Lawrence, extended item of \$79.89 appears to be included in order No. 107 for \$123.-89 paid Mr. Lawrence on April 30, 1921. This shows an overpayment of \$44.00. The extended item on page 41 of \$237.41 should be \$237.51 by the printed figures of the report. The payment by the Selectmen on order No. 130 is \$216.01. This indicates that the deduction for overpayment may have been \$21.50. On page 43 in payment for period Nov. 2 to Dec. 31 T. R. Lawrence was paid \$12.00 as Supervisor which is entered on page 9 under Election and Registration. This leaves \$48.33 of the \$60.33 which belongs to the Highway Department. On page 44 the total amount of the account is shown as \$2302.11. The total amount paid Mr. Lawrence exclusive of the \$12.00 as Supervisor, is \$2334.11. The total of figures for labor and material of his account is \$2311.61, a discrepancy of \$22.50. Taking the evidence on page 41 that there was a previous overpayment charged for the purpose of correction raises the supposition that some item for material or labor amounting to \$22.50 does not appear.

Trust Funds: In regard to the trust funds reported on page 46, I have checked them over by the deposit books

and find one item of \$28.72 credited to the wrong account. There are small differences between the printed figures and the bank books, the total of which is \$1.61. Many of these small differences arose apparently from the bank's computing the interest semi-annually, thereby making the bank account so much larger.

While it is true that I have found a considerable number of errors in the report as published it is well to bear in mind that town reports are always prepared with some degree of haste, are liable to error in printing and in many instances the person preparing the copy has no opportunity to revise the report before the printing is done. In the writer's opinion a large majority of such reports would be found to contain errors if they were reviewed as closely as yours of 1922 has been.

Another difficulty experienced by officials of rural towns such as Cornish is their wide separation as to residence, often necessitating action by one without conferring with his associates. Practices are necessary in order to facilitate business which are not necessary in larger places with bank accommodations.

I believe that the difficulties you have had as indicated in this report are largely due to your attempt to follow a plan of accounting designed by the Tax Commission and by them urged upon the town officials of New Hampshire. If it was not for the evidence it would be difficult to believe that an intelligent body of men would attempt to instruct town officials about a matter regarding which they (the said body) had limited knowledge. They have induced your board to adopt a form of town order with an attached voucher which is about as appropriate for Cornish as a 16-inch naval gun would be for a Cornish boy to use in hunting rabbits. I find on the printed voucher 68 and on the attached order 14 printed lines, which if needed at all, should be carefully studied and interpreted by a Selectman before paying for a hedgehog head. I wish to

state here that the town of Claremont uses an order with five printed lines and the record relating thereto from which the same is detached contains four printed lines and it is adequate to all needs.

Book-keeping, so-called, is a method of recording financial transactions in such manner as to be most easily understood. In reporting the transactions they should be so named and arranged that those to whom the report is made can readily understand them.

I will suggest that the Treasurer's report of receipts be arranged as below. For this purpose I am using the account for the fiscal year covered by the report under consideration. Following this I will suggest that the Selectmen assist the Treasurer in making up a statement of the disbursements which will show plainly to the tax payers how the money has been expended; the total of which would be the total of orders paid by the Treasurer. By adding the balance unexpended the debit and credit sides of the Treasurer's account will balance. To illustrate this I have used the same report following as nearly as I can the names given to the divisions on your records:

Town Treasurer's Report

Receipts

Balance on hand from former year	\$1241 82
L. H. Harlow, Collector, 1920 taxes	1420 79
L. H. Harlow, Collector, 1921 taxes	24772 28
Paul Davidson, Town Clerk, auto permits	902 02
Paul Davidson, Town Clerk, dog licenses	158 13
Paul Davidson, Town Clerk, town histories sold	24 75
Sullivan County, pauper claims	164 16
State Treasurer, bounties	14 60
State Treasurer, state aid maintenance	1937 49

State Treasurer, state aid construction	283	20
J. B. Chadbourne, note and interest	2693	38
Peoples National Bank, temporary loan	8000	00
Material sold	7	55
Money refunded	57	50
Miscellaneous:		
Charles S. St. Pierre, fine	\$10	00
E. P. Brown, abatement of nuisance	56	00
	66	00
	<hr/>	<hr/>
		\$41743 67

Disbursements

Town officers' salaries	\$1077	81
Town officers' expenses	56	79
Election and registration	61	00
Town hall expenses	12	79
Police department	29	00
Fire Department	4	40
Health department	29	00
Vital statistics	4	55
State aid maintenance	3455	45
Highways, town maintenance	6502	22
General expense of highway department	1788	01
State aid construction	2100	00
Bridge near Wm. Hicks' house	2886	83
Street lighting	22	95
Town poor	156	00
County poor	319	57
Memorial day	50	00
Cemeteries	115	10
Bounties	9	20
Abatements refunded	109	85
General government	555	98
Interest	280	67

Temporary loans	5513	01	
Payments to other governmental divisions:			
School district	\$8500	39	
State Treasurer, poll taxes	384	00	
State Treasurer, state tax	3708	53	
County Treasurer, county tax	2416	96	
George W. Hunt, Treas., war tax			
on polls	750	00	
New Hampshire assessors	2	00	
Trustees of Stowell library	64	50	\$15826 38
			<hr/>
			\$40966 56
Unexpended balance in treasury			777 11
			<hr/>
			\$41743 67

I will also make the following suggestions:

First, that the Selectmen arrange with the State Treasurer for the payment in full of the State Tax by town order, receiving from the State Treasurer taxes due the town, thus showing the transaction in full and avoiding the danger of misunderstanding arising from treating the balance only.

Second, that the Selectmen invariably take a receipt for each payment, clearly defining what the payment is for and the division to which it is to be charged, which should be carefully filed in its proper order as indicated by number corresponding with the number of the order drawn.

Third, that in making a report for the people of Cornish the divisions thereof be named so as to be most readily understood by them.

Fourth, that before preparing the accounts for printing the receipts for every payment be carefully compared with the record of orders drawn and that the copy for the printed report be made from the receipts after grouping them for that purpose; that the entire copy for the report be written out instead of sending bills and vouchers to

the printer as copy. In this connection the employment of a stenographer or clerk who could give uninterrupted attention to the details would be found valuable and economical.

Fifth, that while the fiscal year ends on January 31st it would be well to keep the Treasurer's account open as of that date until all orders connected with the closing year had been drawn and paid. The nature of town business makes this practice practically a necessity.

Sixth, that the order as drawn by the Selectmen upon the Town Treasurer be treated as a negotiable draft, thus avoiding the necessity of obtaining from the Town Treasurer a check before the payment is available. I make this suggestion recognizing the possibility that the experience of the town officials of Cornish may warrant the former practice, but I fail to see its advantage.

In concluding this report I wish to say that the records show that there has been no embezzlement, no misappropriation of funds, nothing dishonest by the town officials, no money lost or unaccounted for on the records, however faulty the report may be. The two major items which I understand disturbed the voters most, viz: the Kinsman note and the item for bridge beams, were paid for but once regardless of the number of times or places they were mentioned in the report.

I wish to acknowledge with sincere thanks the courtesy and willing assistance I have received from the officials and citizens of Cornish in my labors in connection with this report.

Respectfully submitted,

GEO. W. PAUL.

SELECTMEN'S REPORT

INVENTORY OF APRIL 1, 1922

Lands and buildings	\$893406 00
326 horses	36816 00
5 mules	220 00
4 oxen	326 00
529 cows	30284 00
232 other neat stock	11284 00
115 sheep	764 00
5 hogs	90 00
498 fowls	498 00
2 portable mills	3800 00
Wood and lumber	55624 00
Bonds and notes	6686 00
Stock in National banks	4850 00
Money on hand at interest or on deposit	23262 00
Stock in trade	13550 00
1 toll bridge	12000 00
2 mills and machinery	3200 00
	<hr/>
	\$1096660 00

TAXES COMMITTED TO COLLECTOR INCLUDING

Poll taxes	\$27347 80
Added taxes	84 35
461 polls at \$5 00	2305 00
14 polls at \$3 00	42 00
Rate % of taxation, 2.29	
Amount exempted to soldiers	\$7130 00

AMOUNT OF TAXES ASSESSED

Town charges	\$2700 00
Highway	4112 00

Memorial day	50 00
Cemeteries	150 00
Deficiency in Mercer fund	162 95
State road maintenance	1400 00
State road construction	1645 50
To gravel road near Johnson mowing	150 00
To gravel road near Jondro house	150 00
Bridge near Fred Welds'	2886 83
Schools	7462 50
Repairs for schools	500 00
Salaries of officers	150 00
Medical inspection	75 00
\$2 00 % scholar	310 00
Salary of superintendent	166 67
County tax	2416 96
State tax	2925 00
	<hr/>
	\$27413 41

ASSETS

Taxes uncollected, 1920	\$ 155 88
Taxes uncollected, 1921	1174 98
Taxes uncollected, 1922	3011 61
Due from county	69 70
Balance in hands of treasurer	280 31
	<hr/>
	\$4692 48

LIABILITIES

Due school district	\$3567 17
Due trustees of Hardy fund	300 00
Due Peoples National Bank	3000 00
	<hr/>
	\$6867 17

Excess of liabilities over assets	\$2174 69
Receipts from all sources	\$38260 96
Total amount of state tax	\$2925 00
Less railroad tax	\$234 27
Less Savings Bank tax	264 85
	<hr/> \$ 499 12
Balance paid state	<hr/> \$2425 88

PAYMENTS

Town officers' salaries	\$1140 00
Town officers' expenses	256 91
Election and registration	207 00
Town hall expenses	15 10
Police department	13 75
Fire department	15 45
General expenses	36 41
Health department	29 82
Vital statistics	3 25
State road maintenance	3126 14
Town road maintenance	6832 74
Street lighting	20 80
General expense of highway department	56 20
Town poor	486 24
County poor	271 49
Memorial day	50 00
Cemeteries	116 70
Bounties	30 40
Abatements and overtax	278 37
General government	248 04
Interest	696 28
Highway construction	1800 00
Payment of temporary loans	8000 00
Other governmental divisions	14249 65
	<hr/> \$37980 74

DETAILED STATEMENT OF PAYMENTS

Salaries of Principal Town Officers

P. S. Gordon, previous to March 14	\$ 40 00
W. L. Chadbourne, previous to March 14	74 00
F. A. Tift, previous to March 14	48 00
P. S. Gordon	260 00
W. L. Chadbourne	205 00
F. A. Tift	226 00
George W. Hunt	88 00
Jesse Deming	12 00
N. E. Huggins	12 00
L. H. Harlow	150 00
Paul Davidson	25 00

 \$1140 00

Town Officers' Expenses

Selectmen, expenses to Newport	\$ 4 75
Paul Davidson, premium on bond	38 32
Selectmen, expense of inventory	7 50
N. E. Huggins, auto hire	10 00
L. H. Harlow, tax bills	2 50
Paul Davidson, premium on collector's bond	30 00
N. E. Huggins, auto hire	4 50
E. C. Eastman Co., supplies	2 06
Selectmen, expense to Newport	6 00
Paul Davidson, motor vouchers	26 75
E. M. Johnson, driving hearse	15 00
N. E. Huggins, auto hire	3 00
George W. Paul, auditing 1921 report	87 60
Paul Davidson, postage and telephone	6 25
E. P. Brown, office supplies	88
Selectmen, postage and telephone	6 75
L. H. Harlow, postage and telephone	5 05

 \$256 91

Election and Registration

T. R. Lawrence, supervisor	\$ 42 00
Clyde J. Bailey, supervisor	45 00
G. C. Huggins, supervisor	40 00
F. A. Tift, election officer	10 00
P. S. Gordon, election officer	10 00
W. L. Chadbourne, election officer	10 00
W. D. Dow, election officer	10 00
John Anderson, election officer	10 00
Herbert Wood, election officer	10 00
Paul Davidson, election officer	10 00
G. E. Fairbanks, election officer	10 00
	<hr/>
	\$207 00

Town Hall Expenses

Prentiss Dow, janitor	2 00
R. P. Davidson, repairs	\$ 8 10
R. P. Davidson, table	5 00
	<hr/>
	\$15 10

Police Department

F. P. Drew, constable	\$ 13 75
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Fire Department

Harry Stone, fire warden	\$ 15 45
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General Expenses

Rush Chellis, surveying	\$ 4 50
E. C. Eastman, supplies	18 66
Sullivan Machinery Co., repairs	4 10
Paul Davidson, premium on bond	5 00
——— Jetts, repairs	2 90
Paul Davidson, auto fees to Jan. 1	1 25
	<hr/>
	\$ 36 41

Health Department

T. R. Lawrence, burying horse	\$ 3 50
H. C. Lovejoy, health officer, expenses	26 32
	<hr/>
	\$ 29 82

Vital Statistics

Dr. Claggit, reporting death	\$ 25
Paul Davidson, recording	3 00
	<hr/>
	\$ 3 25

Street Lighting

Windsor Electric Light Co., lighting traffic sign	\$ 20 80
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General Expense of Highway Department

A. F. Davis, water tub	\$ 5 00
Rand, Ball & King Co., shovels and picks	9 25
F. B. Kibbey, posts	25 00
L. H. Harlow, water tub, Mabel Harris	2 00
L. H. Harlow, water tub, Alice Young	3 00
Frank Currier, water tub	3 00
D. G. Witherell, water tub	2 00
H. J. Babcock, damage on culvert	6 95
	<hr/>
	\$ 56 20
Highway construction	\$1800 00

Cemeteries

L. C. Peaslee, Child cemetery	\$ 3 75
L. C. Peaslee, Child cemetery	9 75
Frank Currier, Center cemetery	5 00
C. S. Lear, Edminster	10 00
O. C. Crary, Comings	18 00
L. C. Peaslee, Child	20 25
L. C. Peaslee, Child	5 00
G. C. Huggins, Flat	9 45

John Anderson, Trinity	16 00
L. C. Peaslee, Child	3 50
R. A. Austin, Chase	16 00
	<hr/>
	\$116 70

Bounties

Selectmen	\$ 30 40
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General Government

W. W. Balloch, transfers	\$ 5 50
E. C. Eastman, supplies	4 31
E. C. Eastman, supplies	5 86
R. P. Childs, rubber stamp	1 24
E. C. Eastman, dog license blanks	2 06
E. L. Elliott, town reports and road signs	196 99
W. H. Fifield, repairs on adding machine	1 50
Peoples National Bank, box rent	3 00
E. C. Eastman, vouchers	5 08
H. S. Richardson, retainer	15 00
H. W. Parker Est.	7 50
	<hr/>
	\$248 04

Interest

Peoples National Bank, on temporary loans	\$515 33
Trustees of Funds, P. C. Hardy fund	18 00
Trustees of Funds, deficiency in Mercer fund	162 95
	<hr/>
	\$698 28

Temporary Loans

Peoples National Bank	\$8000 00
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Charities

Town Poor

Brattleboro hospital, aid for Doris Nelson	\$239 50
Sarah Nelson, aid for John Nelson	8 00

Dr. Brewster, aid for John Nelson	6 00
Sullivan County, aid for John Nelson	25 08
H. B. Harris, aid for John Nelson	1 50
N. E. Huggins, aid for John Nelson	2 00
Lewis Peaslee, aid for John Nelson	6 00
Dr. Brewster, aid for John Nelson	6 00
H. B. Harris, aid for John Nelson	2 25
Cabbot Brothers, burial John Nelson	86 56
Joseph Bouton, board John Nelson	18 28
W. L. Chadbourne, aid John Nelson	16 10
Dr. Huse, aid for Picknell	24 00
Brattleboro hospital, aid Doris Nelson	12 50
Paul Davidson, care of tramps	4 00
Dr. Huse, aid for Picknell	21 00
Aid for Nichols boy	7 18

\$486 25

County Poor

Dr. Fitch, aid for Mrs. Stone	\$ 74 00
Ella V. Stone, board Willie Goodwin	13 00
Dr. Huse, aid for Thomas Stone	75 00
W. W. Balloch, aid for C. V. Brooks	14 79
Dr. Patch, aid for C. V. Brooks	12 00
Ella V. Stone, aid for Willie Goodwin	13 00
P. F. Burr, board Moses Eaton	43 70
Ella V. Stone, board Willie Goodwin	26 00

\$271 49

Memorial Day

Paid Mrs. Weld	\$ 50 00
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Patriotic Purposes

Memorial Day

Paid Mrs. Weld	\$50 00
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State Aid Maintenance Account

Money Available	State	Town	Total
Appropriation, 1922	\$2100 00	\$1400 00	\$3500 00
Expense, 1922	1868 60	1237 74	3114 34
	<hr/>	<hr/>	<hr/>
Balance, 1923	\$ 231 40	\$ 162 26	\$ 393 66

Expenditures

	Paid by Town	Paid by State	State to Town
Engineering		\$ 54 00	
By reports, Anderson			
April 22 and 29	\$109 50		
May 20	43 00		
June 3	82 50		
July 8	25 50		
Aug. 5	44 00		
Sept. 16	396 00		
Oct. 7	485 50		
Nov. 4	146 45		
Dec. 9	11 83		
By reports, Jesse Rollins			
April 15 and 29	27 25		
June 17	18 50		
July 8	6 00		
July 25	11 36		
Aug. 5	3 50		
Aug. 12	12 75		
Aug. 26	66 99		
Sept. 2	182 00		
Sept. 16	3 00		
Sept. 30	49 00		
Oct. 7	31 90		
Nov. 4	17 20		
By reports, Lawrence			
April 17-25	\$146 24		

May 6	76 87		
June 24	88 00		
July 8	141 80		
Aug. 12	94 92		
Sept. 9	112 39		
Oct. 7	229 58		
Oct. 28	90 25		
Nov. 6 and 11	298 56		
Sept. 27			\$350 00
Nov. 29			700 00
Paid Jan. 20			764 60
	<hr/>	<hr/>	<hr/>
	\$3052 34	\$54 00	\$1814 60

State Aid Construction Account

Money Available	State	Town	Total
Balance	\$ 84	\$ 3 34	\$ 4 18
Appropriation, 1922	411 25	1645 50	2056 75
	<hr/>	<hr/>	<hr/>
	\$ 412 09	\$1648 84	\$2060 93
Expense, 1922	379 90	1520 09	1899 99
	<hr/>	<hr/>	<hr/>
Balance for 1923	\$ 32 19	\$ 128 75	\$ 160 94

Expenditures

	Paid by Town	Paid by State	State to Town
Engineering		\$ 56 25	
Culverts		111 77	
By reports			
Sept. 9	\$225 75		
Sept. 16	289 06		
Sept. 23	357 77		
Oct. 14	335 33		
Oct. 21	432 19		
Oct. 28	31 81		
Nov. 11	60 06		

Nov. 29		100 00
Paid Jan 20		111 88
	<hr/>	<hr/>
	\$1731 97	\$ 168 02
		\$ 211 88

1921 Overtax

Keith Penniman	\$ 2 00
Luella Fletcher, over age	5 00
Hjalmar Swanson	2 00
Peter Daniels	14 04
	<hr/>
	\$23 04

1921 Abatements

Will Belden	\$ 3 51
Eliza Pennel	5 00
Emma Kidder	5 00
Harry Salvage	5 00
Will Colburn	5 00
George Mercier	11 70
	<hr/>
	\$35 21

1922 Abatements

W. H. Griffin	\$ 5 00
Mary R. Griffin	5 00
Archise Labrie	5 00
Mrs. A. Labrie	5 00
	<hr/>
	\$20 00

1922 Overtax

Arthur Hicks	\$ 2 00
Hjalmar Swanson	2 00
Lydia Walker, over age	5 00
Delia Walker, Mass.	5 00
Evelyn Tracy, Claremont	5 00

F. W. Reed, over age	5 00
Earl Westgate, Deerfield	5 00
Angie Westgate, Deerfield	5 00
Pansy Stanhope, N. Y.	5 00
Elizabeth Wilson, Windsor	5 00
Ada Weld, Claremont	5 00
Frank Sexton, Windsor	5 00
Fern Sexton, Windsor	5 00
George Lavalley, Windsor	3 00
Herman Wells, Windsor	5 00
Leigh Hunt, Mass.	5 00
Stanley Merick,	5 00
Nellie Saunders, Plainfield	5 00
Peter Sanders, Plainfield	5 00
Harry Fry, Lempster	5 00
Ruth Fry, Lempster	5 00
O. P. Burr, over age	5 00
Luella Fletcher, over age	5 00
Charles Titus, over age	5 00
Mrs. George Beckwith, over age	5 00
Lauretta A. Wilson, under age	5 00
Leon Blake, under age	5 00
Mary Lavalley, under age	5 00
Clarence Favero, over tax	4 00
S. A. Baoune, over tax	6 85
Mrs. R. L. Barrett, over tax	57 25

\$278 37

Payments to Other Governmental Divisions

Education

School District, balance due from 1921	\$3114 98
School District, appropriation, 1922	5100 00
School District, dog fund, 1921-22	369 33
	<hr/> \$8584 31
State Treasurer, poll taxes	\$ 758 00

State Treasurer, state tax	2425 88
County Treasurer, county tax	2416 96
Trustees of Stowell library, library fund	64 50
	<hr/>
	\$5665 34
	<hr/>
	\$14249 65

We respectfully recommend the town to raise money
as follows:

To pay town charges	\$3000 00
For repairs in cemeteries	\$ 150 00

Respectfully submitted,

P. S. GORDON

F. A. TIFFT

W. L. CHADBOURNE

Selectmen of Cornish.

Treasurer's Report

1922

Feb	1	To balance on hand	\$ 777 11
Mar	24	To received of L. H. Harlow on 1921 tax	700 00
		To received Sullivan county	141 88
		To Paul Davidson, balance on hand	8 92
		To Paul Davidson, auto permits	5 28
Apr	17	To Peoples National Bank, on note	4000 00
	29	To Paul Davidson, auto permits	209 06
		To L. H. Harlow, on 1921 tax	225 00
May	27	To L. H. Harlow, on tax	325 00
		To Paul Davidson, auto permits	171 47
Jun	1	To The Peoples National Bank, on note	3000 00
		To Paul Davidson, dog licenses	211 20
	24	To Paul Davidson, auto permits	123 60
		To L. H. Harlow, on 1920 tax	34 88
		To L. H. Harlow, interest on 1920 tax	5 67
		To L. H. Harlow, on 1921 tax	115 00
		To L. H. Harlow, on 1922 tax	25 00
Jul	29	To L. H. Harlow, tax	240 00
		To L. H. Harlow, 1921 tax	160 00
		To Paul Davidson, auto permits	42 42
Aug	26	To L. H. Harlow, on 1922 tax	2000 00
Sep	12	To Sullivan County, pauper claims	201 79
	16	To L. H. Harlow, on 1922 tax	1600 00
	19	To bounty on hedgehogs	15 00
	30	To Paul Davidson, auto permits	110 94
		To Paul Davidson, primary fees	6 00
Oct	3	To State Treasurer, highway department	350 00
	13	To L. H. Harlow, 1922 tax	1575 00

	28	To L. H. Harlow, 1922 tax	2100 00
		To Paul Davidson, auto permits	12 15
Nov	10	To Gordon and Tift	35 00
	18	To L. H. Harlow, on 1922 tax	4500 00
	25	To L. H. Harlow, on 1922 tax	4300 00
		To Paul Davidson, on 1923 auto permits	15 58
Dec	5	To State Treasurer, highway depart- ment	800 00
	22	To L. H. Harlow, on 1922 tax	7100 00
	30	To Paul Davidson, auto permits, 1923	147 04
1923			
Jan	23	To State Treasurer, bounty on hedgehogs	4 60
	15	To L. H. Harlow, on 1921 tax	296 68
		To L. H. Harlow, interest on taxes	55 13
		To L. H. Harlow, on 1920 tax	259 92
		To L. H. Harlow, interest	23 69
	22	To State Treasurer, highway depart- ment	876 48
	27	To Paul Davidson, auto permits	2 45
		To State Treasurer, bounty on wildcats	10 00
		To State Treasurer, bounty on hedgehogs	80
		To L. H. Harlow, on 1921 tax	86 44
		To L. H. Harlow, interest	8 36
		To L. H. Harlow, on 1922 tax	732 00
	31	To Paul Davidson, for town histories sold	18 45
		To Gordon and Tift,	32 81
		To L. H. Harlow, on 1920 interest	16 02
		To L. H. Harlow, 1921 interest	10 41
		To L. H. Harlow, 1921 taxes	131 52
		To L. H. Harlow, 1922 taxes	248 54
		To L. H. Harlow, interest on 1922 taxes	9 77
			<hr/>
			\$38260 96
By orders paid			\$37980 24
			<hr/>
By balance on hand			\$ 280 72

Dog Fund

1922

Jan	21	To balance on hand	\$158 13
Jun	1	To Paul Davidson, dog licenses	211 20
			<hr/>
			\$369 33
Jun	2	By Lizzie M. Huggins	\$158 13
Dec	30	By Lizzie M. Huggins	211 20
			<hr/>
			\$369 33

GEORGE W. HUNT, Treasurer

Tax Collector's Report

1920 Tax Account

Amount uncollected Feb. 1, 1922	\$450 68
Collected and paid treasurer	294 80
<hr/>	
Amount uncollected Feb. 1, 1923	\$155 88
Interest collected and paid treasurer	\$ 45 38

1921 Tax Account

Amount uncollected Feb. 1, 1922	\$3214 62
Cash collected and paid treasurer	\$1981 39
Collected by abatements	35 21
Collected by over taxes	23 04
<hr/>	
Amount uncollected Feb. 1, 1923	\$1174 98
Interest collected and paid treasurer	\$ 73 90

1922 Tax Account

Whole amount committed for collection	\$27347 80
Added taxes	84 35
<hr/>	
	\$27432 15
Cash collected and paid treasurer	\$24204 42
Collected by overtaxes	196 12
Collected by abatements	20 00
<hr/>	
Amount uncollected Feb. 1, 1923	\$ 3011 61
Interest collected and paid treasurer	\$ 9 77

L. H. HARLOW, Collector

Town Clerk's Report

Dog License Account

Cr.

By balance from last year	\$ 51 60	
By cash received for licenses	198 50	
	<hr/>	\$250 10

Dr.

To fees on 86 licenses	\$ 17 20	
To cash paid town treasurer	211 20	
	<hr/>	\$228 40

Balance on hand Jan. 31, 1923	<hr/>	\$ 21 70
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Direct Primary Account

Cr.

By fees received from candidates	\$ 6 00	
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Dr.

To cash paid town treasurer	\$ 6 00	
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Town History Account

Cr.

By cash received for books sold	\$ 20 50	
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Dr.

To commission	\$2 05	
To cash paid town treasurer	18 45	
	<hr/>	\$20 50

Automobile Permit Account

Cr.

By balance on hand Jan. 31, 1922	\$ 8 92	
By cash received for permits to Jan. 31, 1923	886 85	

\$895 77

Dr.

To cash paid town treasurer	\$895. 77	
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Respectfully submitted,

PAUL DAVIDSON, Town Clerk

Highway Department

ACCOUNT OF JESSE ROLLINS

Breaking Roads

L. A. Reed, man, Dec. to Jan. 25, 3 days, 6 hours	\$ 11 00
L. A. Reed, team, Dec. to Jan. 25, 2 days, 5 hours	16 61
Fred L. Fiefield, man, Jan. to Mar. 7, 17 hrs.	5 64
Fred L. Field, 1 horse, Jan. to Mar. 7, 3 hrs.	60
Geo. J. Compton, man, Jan. to Mar. 6, 22 hrs.	7 33
Charles B. Titus, man, Jan. to Mar. 14, 20 hrs.	6 66
Harold Stone, team, Dec. to Mar. 6	4 23
D. G. Witherill, team	4 50
Total	<hr/> \$ 56 57
For week ending Feb. 18	
Jesse Rollins, 2 horses, 1/2 day	\$ 1 75
Jesse Rollins, man, 1/2 day	2 00
Total	<hr/> \$ 3 75
For week ending Feb. 25	
Jesse Rollins, 2 horses, 1 day, 5 1/2 hrs.	\$ 5 65
Jesse Rollins, man, 1 day, 5 1/2 hrs.	6 44
J. L. Rollins, team, 1 day	6 50
J. L. Rollins, 2 horses, 1/2 day	1 75
F. B. Kibbey, team, 1/2 day	3 25
Total	<hr/> \$ 23 59
For week ending March 4	
Jesse Rollins, 2 horses, 1 hr.	\$ 39

Jesse Rollins, man, 1 hr.	44	
Total	<hr/>	\$ 83
E. J. Perkins, team, 14½ hrs.	\$10 47	
E. J. Perkins, man, 9½ hrs.	3 17	
L. A. Reed, team, Feb. 14 to Mar. 6, 2 days, ¼ hr.	13 18	
L. A. Reed, man, Feb. 14 to Mar. 6, 2 days, ¾ hrs.	7 25	
H. B. Howe, team, Jan. 8 to Mar. 7, 19½ hrs.	14 09	
H. B. Howe, man, Jan. 8 to Mar. 7, 6 hrs.	2 00	
S. F. Smith, April 4, 1921, to April 10, 1922	12 25	
Total	<hr/>	\$ 62 41
For week ending Mar. 11		
Jesse Rollins, man, 1 day, 6½ hrs.	\$ 6 88	
Jesse Rollins, 2 horses, 1½ days	5 25	
F. B. Kibbey, team, 1 day	6 50	
Total	<hr/>	\$ 18 63
For week ending Mar. 18		
Jesse Rollins, man, 1½ days	\$ 6 00	
Total	<hr/>	\$ 6 00
For week ending Mar. 25		
Jesse Rollins, man, ½ day	\$ 1 75	
Total	<hr/>	\$ 1 75
For week ending April 1		
Jesse Rollins, 2 horses, ½ day	\$ 1 25	
Jesse Rollins, man, ½ day	1 75	
Evelyn Fifield, 3 hrs.	84	
Total	<hr/>	\$ 3 84
For week ending April 8		
Jesse Rollins, 2 horses, ½ day	\$ 1 25	
Jesse Rollins, man, 1 day	3 50	
Total	<hr/>	\$ 4 75
Week ending April 15		
Jesse Rollins, man, 2 days	\$ 7 00	
Jesse Rollins, 1 horse, 1 day	1 25	

W. J. Oates, man, 6 hrs.	1 68	
M. B. Lindsay, man, Mar. 26 to April 15, 13½ hrs.	3 78	
Ben Lindsay, man, Mar. 26 to April 15, 13 hrs.	3 64	
Total	— —	\$ 17 35

For week ending April 22

Jesse Rollins, 2 horses, 5½ days	\$ 13 75	
Jesse Rollins, man, 5½ days	19 25	
Earl Pardy, man, 5½ days	13 75	
Joseph Smith, man, 1 day	2 50	
Milton Morse, man, 1 day	2 50	
Total	— —	\$ 51 75

For week ending April 29

Jesse Rollins, 2 horses, 4 days	\$10 00	
Jesse Rollins, man, 4 days	14 00	
Earl Pardy, man, 4 days	10 00	
Leonard Pardy, man, 3 days	7 50	
Newton Huggins, man, 2 days	5 00	
F. B. Kibbey, team, 2 days	10 00	
Lucinda Quimby, gravel, 100 loads	10 00	
E. P. Brown, dynamite, caps and fuse	2 90	
Total	— —	\$ 69 40

Jesse Rollins, culverts	\$81 56	
Total	— —	\$ 81 56

For week ending May 6

Jesse Rollins, 2 horses, 3 2/3 days	\$ 9 25	
Jesse Rollins, man, 3 2/3 days	12 77	
Earl Pardy, man, 3 days	7 50	
Leonard Pardy, man, 3 days	7 50	
Newton Huggins, man, 3 days	7 50	
F. B. Kibbey, team, 3 days	15 00	
L. A. Reed, team, 1 day	5 00	
L. A. Reed, man, 1 day	2 50	
Lucinda Quimby, stone	3 25	
Milton Morse, man, 6 hrs.	1 68	
Total	— —	\$ 71 95

For week ending May 13		
Jesse Rollins, 2 horses, 6 days	\$15 00	
Jesse Rollins, man, 6 days	21 00	
Earl Pardy, man, 5½ days	13 75	
Newton Huggins, man, 1 day	2 50	
Elbert Harrington, man, 1 day	2 50	
F. B. Kibbey, team, 1 day	5 00	
Milton Morse, man, ½ day	1 25	
John Lovejoy, team, ½ day	2 50	
Total		<hr/> \$ 63 50

For week ending May 20		
Jesse Rollins, 2 horses, 5 days	\$12 50	
Jesse Rollins, man, 5 days	17 50	
Earl Pardy, man, 3 days	7 50	
J. C. Smith, man, 1 day	2 50	
F. B. Kibbey, team, 5 hrs.	2 80	
L. C. Peaslee, stone work, 8 hrs.	3 12	
Jesse Rollins, paid for storage on culverts, spikes and sharpening tools	1 42	
Rollins Bros., bridge stringers	3 00	
James Cuddy, 2821 ft. bridge plank, \$35 per 1000	98 74	
Jesse Rollins, money paid for repairs	90	
Total		<hr/> \$149 98

For week ending May 27		
Jesse Rollins, 2 horses, 4½ days	\$11 25	
Jesse Rollins, man, 4½ days	15 75	
Earl Pardy, man, 2½ days	6 25	
Newton Huggins, man, 4½ days	11 25	
J. C. Smith, man, 4 days	10 00	
Richmond Rawson, man, 2½ days	6 25	
F. B. Kibbey, team, 4½ days	22 50	
Total		<hr/> \$ 83 25

For week ending June 10		
Harold Stone, small road machine pole	\$ 2 00	
Jesse Rollins, 2 horses, 5½ days	13 75	

Jesse Rollins, man, 6½ days	22 75
Earl Parady, man, 4 days	10 00
Newton Huggins, man, 6 days	15 00
F. B. Kibbey, team, 6 days	30 00
F. B. Kibbey, 2nd team, 3 days	15 00
J. C. Smith, man, 5 days	12 50
J. E. Sanderson, man, 2 days, 7 hrs.	6 96
H. Butman, man, 3 days, 7 hrs.	9 46
Howard Stone, team, 3 days, 7 hrs.	18 92
Harold Stone, man, 3 days	7 50
H. B. Howe, team, 1 day	5 00
Edward Howe, man, 1 day	2 50
P. F. Burr, man, 6 hrs.	1 68
Total	—————\$ 173 02

For week ending June 3

Jesse Rollins, 2 horses, 3 2/3 days	\$ 9 29
Jesse Rollins, man, 3 2/3 days	12 87
Earl Parady, man, 2 days, 3 hrs.	5 84
Newton Huggins, man, 4 days	10 00
J. C. Smith, man, 1 day	2 50
F. B. Kibbey, team, 4 days	20 00
Wilfred LeClerc, road machine pole	7 00
F. D. Kinsman, man, 2 days	5 00
F. D. Kinsman, plank for culvert	50
F. L. Fifield, man, 8 hrs.	2 24
H. R. T. Wessell, stone	5 25
Total	————— \$ 80 49

For week ending June 10

L. C. Peaslee, stone work, 2½ days	\$ 8 75
John Lovejoy, man, 1 day	2 50
L. R. Lovejoy, team, 1 day	5 00
Lancing Reed, team, 1 day	5 00
Lancing Reed, man, 1 day	2 50
M. B. Lindsay, team, 2 days, 7 hrs.	13 92
Ben Lindsay, man, 1 day	2 50
Total	————— \$ 40 17

For week ending June 17

Jesse Rollins, 2 horses, 5 days	\$12 50	
Jesse Rollins, man, 5 days	17 50	
Earl Pardy, man, 5 days	12 50	
Newton Huggins, man, 4 days, 3 hrs.	10 84	
J. C. Smith, man, 4 days, 3 hrs.	10 84	
F. B. Kibbey, team, 5 days	25 00	
L. C. Peaslee, stone work, 1 day, 3 hrs.	4 67	
Total		<hr/> \$ 93 85

For week ending June 24

Jesse Rollins, 2 horses, 3½ days	\$ 8 25	
Jesse Rollins, man, 4 2/3 days	16 34	
Earl Pardy, man, 1½ days	3 75	
L. C. Peaslee, stone work, 1 day	3 50	
Newton Huggins, man, 2 days	5 00	
J. C. Smith, man, 2 days	5 00	
John Lovejoy, man, 2 2/3 days	6 68	
L. R. Lovejoy, team, 2 2/3 days	13 36	
P. S. Gordon, gravel, 12 loads	1 20	
Elbert Harrington, man, 2 days	5 00	
Leonard Pardy, man, 1 day	2 50	
J. E. Sanderson, stone	1 00	
N. E. Huggins, gravel, 125 loads	12 50	
Total		<hr/> \$ 84 08

For week ending June 24

F. B. Kibbey, team, 2 days	\$10 00	
F. B. Kibbey, 2nd team, 1 day	5 00	
Sullivan Machine Co., sharpening road machine blade	5 00	
H. B. Howe, team, 1 hr.	56	
H. B. Howe, man, 1 day	2 50	
Edward Howe, man, 1 hr.	28	
Total		<hr/> \$ 23 34

For week ending July 1

Jesse Rollins, 2 horses, 5 days	\$12 50
Jesse Rollins, man, 5 days	17 50

J. C. Smith, man, 4 days	10 00	
Elbert Harrington, man, 4 days	10 00	
F. B. Kibbey, team, 5 days	25 00	
Newton Huggins, man, 4 days	10 00	
F. B. Kibbey, 2nd team, 2 days	10 00	
L. H. Harlow, team, 2 days	10 00	
M. B. Lindsay, team, 1 day	5 00	
M. B. Harlow, 18 loads dirt	1 80	
L. H. Harlow, 79 loads gravel	7 90	
P. S. Gordon, 50 loads filling	5 00	
N. E. Huggins, 58 loads gravel	5 80	
Total	<hr/>	\$130 50

For week ending July 8

Jesse Rollins, 2 horses, 11½ days	\$ 3 75	
Jesse Rollins, man, 11½ days	5 25	
Ralph Walker, man, 1 day	2 50	
H. Lovejoy, team, 1 day	5 00	
Guy H. Buswell, 1301 ft. hemlock, \$35 per 1000 ft.	45 54	
Total	<hr/>	\$ 62 04

For week ending July 29

Jesse Rollins, 2 horses, ½ day	\$ 1 25	
Jesse Rollins, man, ½ day	1 75	
Total	<hr/>	\$ 3 00

For week ending Aug. 12

Frank Currier, man	\$ 60	
Jesse Rollins, 2 horses, 7 hrs.	1 96	
Jesse Rollins, man, 7 hrs.	2 73	
Total	<hr/>	\$ 5 29

For week ending Aug. 19

Mrs. L. E. Putney, team, 1 day	\$ 5 00	
Frank Currier, man, 1 day	2 50	
Jesse Rollins, 2 horses, 4 hrs.	1 12	
Jesse Rollins, man, 4 hrs.	1 56	
Total	<hr/>	\$ 10 18

For week ending Aug. 26	
Jesse Rollins, drawing culverts	\$ 3 00
Berger Mfg. Co., culverts	76 64
Total	<hr/> \$ 79 64

For week ending Sept. 9	
Jesse Rollins, 2 horses, 1 day	\$ 2 50
Jesse Rollins, man, 1 day	3 50
Ralph Walker, man, 1 day	2 50
Frank Currier, man, 1 day	2 50
Total	<hr/> \$ 11 00

For week ending Sept. 16	
Jesse Rollins, 2 horses, 1 day	\$ 2 50
Jesse Rollins, man, 1 day	3 50
Total	<hr/> \$ 6 00

For week ending Sept. 23	
Jesse Rollins, drawing culverts	\$ 3 00
H. F. Dickerman, 34 posts at 25c	8 50
P. F. Burr, man, 6 hrs.	1 68
Orren Walker, team, 1½ hrs.	84
Berger Mfg. Co., culverts	35 28
Total	<hr/> \$ 49 30

For week ending Oct. 7	
Jesse Rollins, 2 horses, 1 day	\$ 2 50
Jesse Rollins, man, 1 day	3 50
Frank Currier, man, 1 day	2 50
Total	<hr/> \$ 8 50

For week ending Oct. 28	
Jesse Rollins, 2 horses, ½ day	\$ 1 25
Jesse Rollins, man, 1 day	3 50
Charlie Buckman, man, ½ day	1 25
Total	<hr/> \$ 6 00

For week ending Nov. 4	
Jesse Rollins, 2 horses, 1½ day	\$ 3 75
Jesse Rollins, man, 1½ days	5 25
J. E. Sanderson, covering stone	1 50
Total	<hr/> \$ 10 50

For week ending Nov. 11		
Jesse Rollins, 2 horses, 1 day	\$ 2 50	
Jesse Rollins, man, 1 day	3 50	
Total	<hr/>	\$ 6 00
For week ending Nov. 25		
Jesse Rollins, 2 horses, 1/2 day	\$ 1 25	
Jesse Rollins, man, 1 day	3 50	
Fred Fifield, man, 1/2 day	1 25	
Fred L. Fifield, gravel, 10 loads	1 00	
L. H. Harlow, gravel, 5 loads	50	
S. Thornton, gravel, 9 loads	90	
Total	<hr/>	\$ 8 40

Breaking Roads

For week ending Dec. 30		
Jesse Rollins, man, 2 days	\$ 7 00	
Jesse Rollins, 2 horses, 2 days	5 00	
F. B. Kibbey, team, 2 days	10 00	
Charlie Johnson, team, 1 day	5 00	
J. L. Rollins, team, 1 day	5 00	
Total	<hr/>	\$ 32 00
For week ending Jan. 6, 1923		
Jesse Rollins, man, 2 hrs.	\$ 78	
Jesse Rollins, 2 horses, 2 hrs.	56	
J. L. Rollins, team, 2 hrs.	1 12	
Total	<hr/>	\$ 2 46
For week ending Jan. 13		
Jesse Rollins, man, 2 2/3 days	\$ 9 34	
Jesse Rollins, 2 horses, 2 2/3 days	5 67	
F. B. Kibbey, team, 2 days	10 00	
Myron Quimby, man, 3 hrs.	84	
J. L. Rollins, team, 2 days	10 00	
Total	<hr/>	\$ 35 85
For week ending Jan. 20		
Jesse Rollins, man, 1 day	\$ 3 50	
Jesse Rollins, 2 horses, 1 day	2 50	

J. L. Rollins, team, 2 hrs.	1 12
Myron Quimby, man, 1 hr.	28
F. B. Kibbey, team, 6 hrs.	3 36
W. D. Paget, man, 7½ hrs.	2 10
Fred L. Fifield, man, from June 12 to June 20	5 00
Total	<hr/> \$ 17 86
For week ending Jan. 27	
Jesse Rollins, man, 2 days	\$ 7 00
Jesse Rollins, 2 horses, 2 days	5 00
J. L. Rollins, team, 6 hrs.	3 36
F. B. Kibbey, team, 1 day	5 00
Total	<hr/> \$ 20 36
For week ending Jan. 27	
D. G. Witherill, man, Apr. 1 to Apr. 5 14 hrs.	\$ 3 92
D. G. Witherill, team, Dec. 29 to Jan. 27, 14 hrs.	7 84
Lancing Reed, team, Dec. 28 to Jan. 27, 60 hrs.	33 60
Lancing Reed, men, Jan. 19 to Jan. 26, 49 hrs.	13 72
H. B. Howe, team, Jan. 5 to Jan. 27, 38 hrs.	21 28
H. B. Howe, man, 12 hrs.	3 36
Evelyn A. Fifield, breaking road with team and shoveling snow	8 35
A. E. Merrihew, team, Dec. 30 to Jan. 19, 9 hrs.	5 04
A. E. Merrihew, man, Jan. 19, 1 hr.	28
Total	<hr/> \$ 97 39
Total amount expended	<hr/> \$1868 08

**Special Appropriation of \$150 for Graveling Road
Near Charlie Johnson's West Mowing**

Jesse Rollins, 2 horses, 5 days	\$12 50
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Jesse Rollins, man, 5 days	17 50
Mrs. L. E. Putney, team, 4 days	20 00
Charlie Johnson, team, 4 days	20 00
Fred Chabot, team, 4 days	20 00
Richard Platt, team, 4 days	20 00
L. H. Harlow, team, 2 days	10 00
Frank Currier, man, 4 days	10 00
Elbert Harrington, man, 1 day	2 50
Leonard Pardy, man, 3 days	7 50
L. H. Harlow, 115 loads gravel	11 50
<hr/>	
Total	\$ 151 50

**Special Appropriation of \$150 for Graveling
Road Near Jondroe House**

For week ending Oct. 21	
Jesse Rollins, 2 horses, 3 days	\$ 7 50
Jesse Rollins, man, 3 days	10 50
Frank Currier, man, 2 days	5 00
L. H. Harlow, team, 1 day	5 00
For week ending Oct. 28	
Jesse Rollins, 2 horses, 4½ days	11 25
Jesse Rollins, man, 4½ days	15 75
Frank Currier, man, 5 days	12 50
Charlie Buckman, man, 4½ days	11 25
John Shambo, man, 1 day	2 50
Richard Platt, team, 4 days	20 00
Charlie Johnson, team, 5 days	25 00
Mrs. L. E. Putney, 211 loads gravel	21 10
<hr/>	
Total	\$ 147 35

Respectfully submitted,

JESSIE J. ROLLINS

ACCOUNT OF T. R. LAWRENCE

February 16 to March 25, 1922

T. R. Lawrence, agent, 8½ days	\$34 00	
Two horses, laboring, 6 days, 5/9 hrs.	22 94	
Lawrence, man and team, 4 days, 3/9 hrs.	28 17	
C. S. Lear and team, 1 day, 1/9 hr.	7 23	
C. S. Lear, work on roller	1 00	
C. H. Barton, bill from Jan. 12 to Mar. 9	5 67	
Fred Smith and team, 1 day, 1/9 hrs.	7 23	
Fred Smith, laboring, 4/9 hrs.	1 33	
Fred Smith, paid for salt	90	
John Tewksbury and team, breaking roads	1 80	
John Tewksbury, laboring, ½ day	1 50	
George Gear, Jr., laboring, 2½ hrs.	83	
Clyde Bailey	1 50	
George Gear, Jr., and team, 1 day, 4/9 hrs.	9 38	
Thomas O'Harre	75	
April 8, 1922. Received check	—————	\$124 23

March 29 to April 29

T. R. Lawrence, agent, 8 days, 8 hrs.	\$ 31 11
Two horses, laboring, 4 days, 3½ hrs.	10 97
Guy Bussell, lumber for bridge	14 36
Guy Bussell, 1500 ft. of lumber	60 00
Guy Bussell, breaking roads	2 50
Lawrence, man and team, 6 days, 3 hrs.	31 95
C. K. Smith and team, breaking road	3 81
Fred Chebot and team, breaking road	9 11
Morris Dow, 6½ hrs.	1 81
Willis Spencer, 4 hrs.	1 33
C. H. Johnson, breaking roads	5 77
Duane Lawrence and team, 1 day	5 00
Jos. Hilliard and team	1 49
Jessie Deming, 1 day, 4/9 hrs.	4 33
Jessie Deming, 50 ft. of plank	1 25
Duane Lawrence, 1 day	2 50
A. J. Corliss, laying stone, 4 days	14 00

Thomas O'Harre, 1 day	2 50	
Roy Hilliard, 2 days, 3½ hrs.	5 97	
April 29. Received check	<hr/>	\$132 90
Bussell check		\$ 76 86

May 9 to May 27

T. R. Lawrence, agent, 8½ days	\$29 75	
Two horses, laboring, 8½ days	21 25	
Lawrence, man and team, 5 days	25 00	
John Tewksbury and team, 2½ days	12 50	
Duane Lawrence and team, 4 days	20 00	
Harland Lawrence, 8 days	20 00	
Thomas O'Harre, 4½ days	11 25	
Roy Hilliard, 4 days, 2 hrs.	10 56	
Roy Hilliard, 5 days, 2 hrs.	13 06	
Lawrence Hilliard, 5½ days	13 75	
Clyde Bailey and one horse, 1 day, 2½ hrs.	4 79	
May 27. Received check	<hr/>	\$191 91

May 29 to June 24

T. R. Lawrence, agent, 19 days	\$66 50	
Two horses, laboring, 19 days	47 50	
Duane Lawrence and team, 13½ days	67 50	
Ebin Johnson and team, 3 days, 2 hrs.	16 11	
George Gear, Jr., and team, 3 days	15 00	
Henry Kiely and team, 9 days	45 00	
Frank Furness and team, 8 days	40 00	
John Tewksbury and team, 5 days	25 00	
F. A. Young and team, 2 days	10 00	
Guy Bussell and team, 5 days	25 00	
Guy Bussell and team, 3 days	15 00	
Fred Smith and team, 5 days, 7 hrs.	28 89	
T. R. Lawrence and one horse, 10 days	12 50	
Clyde Bailey and one horse, 6½ hrs.	2 71	
Harland Lawrence, 16 days, 6 hrs.	41 67	
Dayton Johnson, 2 days, 8 hrs.	7 22	
Roy Hilliard, 14 days	35 00	
Thomas O'Harre, 10 days, 7 hrs.	26 95	

A. J. Corliss, laying stone, 6 days	21 00	
Laurence Hilliard, 9 days	22 50	
Frank Bean, 6 days, 7 hrs.	17 45	
Bert Morrill, labor	25	
A. J. Corliss, labor, 7 days, 1½ hrs.	17 98	
Daniel Weld, 2½ days	6 25	
Arthur Weld, 7 days	17 50	
Henry Kiely, one man, 1 day	2 50	
R. J. Bishop, 2 days, 7 hrs.	6 94	
Fred Smith, 4 hrs.	1 11	
C. K. Smith, 41 loads of gravel	4 10	
Ebin Johnson, 81 loads of gravel	8 10	
Mrs. Daniel Weld, 188 loads of gravel	18 80	
Guy Bussell, 29 loads gravel	2 90	
Fred Cheever, 36 loads gravel	3 60	
June 24. Received check		\$678 53

June 26 to July 8

T. R. Lawrence, agent, 6 days	\$21 00	
Two horses, 6 days	15 00	
Harland Lawrence and team, 5 days	25 00	
Frank Furness, team, 5 days	25 00	
C. F. Chase, team, 3½ days	17 50	
John Tewksbury, team, 5 days	25 00	
Henry Kiely, team, 2 days	10 00	
T. R. Lawrence and one horse, 4 days	5 00	
Duane Lawrence, 4½ days	11 25	
Roy Hilliard, 5 days	12 50	
Lawrence Hilliard, 3 days	7 50	
Arthur Weld, 2 days	5 00	
A. J. Corliss, laying stone, 1 day	3 50	
A. J. Corliss, laboring, 2 days	5 00	
Frank Bean, 2 days	5 00	
Roy Hilliard, 3 days	7 50	
George Tewksbury, 1 day	2 50	
R. J. Bishop, 1 day	2 50	
R. J. Bishop, 62 loads gravel	6 20	

Fred Cheever, 26 loads gravel	2 60	
Sullivan Machine Co., sharpening blade	5 40	
T. R. Lawrence, spikes	90	
T. R. Lawrence, sharpening picks	50	
July 15. Received check	<hr/>	\$221 85

July 24 to Aug. 26

T. R. Lawrence, agent, 13 days, 1 hr.	\$45 83	
Two horses, 12 days, 4 hrs.	31 11	
Harland Lawrence and team, 12 days, 4 hrs.	62 22	
Thomas O'Harre, 10 days	25 00	
Duane Lawrence, 10 days, 4½ hrs.	26 25	
Emery Furness, 8 days, 8 hrs.	22 22	
Prentice Dow, 1 day	2 50	
Clyde Bailey and one horse, 1 day	3 50	
Fred Cheever, fixing road and hill	18 75	
Arthur Weld, 1 day	2 50	
W. Bugbee, repairs	65	
C. K. Smith, 64 loads of gravel	6 40	
Mrs. Daniel Weld, 36 loads of gravel	3 60	
L. W. Harlow, 13 loads of gravel	1 30	
Aug. 26. Received check	<hr/>	\$251 88

August 28 to September 16

T. R. Lawrence, agent, 4 days, 5 hrs.	\$ 15 94	
Two horses, 4 days, 5 hrs.	11 39	
Duane Lawrence and team, 5 days	25 00	
Thomas O'Harre, 3 days, 5 hrs.	8 89	
Lawrence Hilliard, 5 days	12 50	
A. J. Corliss, 3 days, 5 hrs.	8 89	
Prentice Dow, ½ day	1 25	
A. J. Corliss, laying stone, 1 day	3 50	
Guy Bussell, 75 loads gravel	7 50	
	<hr/>	\$ 94 86
Sept. 16. Received check		\$ 94 72

September 27 to October 28

T. R. Lawrence, 14 days	\$ 49 00
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Two horses, 14 days	35 00
Duane Lawrence and team, 12 days	60 00
Herbert Cheever, 9 days	22 50
Thomas O'Harre, 6 days	15 00
Harland Lawrence, 10 days	25 00
John Tewksbury and team, 7½ days	37 50
Frank Furness, team, 6 days	30 00
Guy Bussell, team, 6 days	30 00
Guy Bussell, team, 6 days	30 00
Roy Hilliard, 5 days	12 50
Emery Furness, 2½ days	6 25
A. J. Corliss, laying stone, 5 days	17 50
Lawrence Hilliard, 1 day	2 50
Harvey Case, 1 day	2 50
Jessie Deming, 1 day	2 50
Two horses, 6 hrs.	1 67
Jessie Deming, 1366 ft. plank	34 15
Mrs. Daniel Weld, 15 loads gravel	1 50
Guy Bussell, 185 loads gravel	18 50
Oct. 28. Received check	<hr/> \$433 57

October 30 to November 25

T. R. Lawrence, agent, 6 days	\$21 00
Two horses, 6 days	15 00
Harland Lawrence and team, 6 days	30 00
Duane Lawrence, 5½ days	13 75
Thomas O'Harre, 4 days	10 00
Lawrence Hilliard, 3 days	7 50
Emery Furness, 5 days	12 50
Roy Hilliard, 6 days	15 00
Harvey Case, 5 days	12 50
A. J. Corliss, laying stone, 5 days	17 50
Guy Bussell and team, 5 days	25 00
Frank Furness, team, 5 days	25 00
John Tewksbury, team, 3 days	15 00
A. J. Corliss, team, 1 day	2 50
Fred Chase and team	2 00

Guy Bussell, 134 loads gravel	13 40	
T. R. Lawrence, paid for blade for hone	9 00	
Nov. 25. Received check		\$246 65
November 30, 1922, to Jan. 27, 1923		
T. R. Lawrence, 8½ days	\$29 75	
Two horses, 8 days	20 00	
Duane Lawrence and team, 2 days	10 00	
John Tewksbury and team, 3 days,		
21½ hrs.	16 39	
Henry Kiely and team, 5 days	25 00	
Lawrence, one man and team, 4½ days	22 50	
John Tewksbury, one man, ½ day	1 25	
Jan. 27. Received check		\$124 89
Total received		\$2577 49

T. R. LAWRENCE.

ACCOUNT OF JOHN ANDERSON

Breaking Roads

For week ending Feb. 18, 1922

John Anderson, 3 days	\$12 00	
Team, 3 days	10 50	
Joseph Boutin, 2 days	6 00	
John D. Putnam and team, 2 days	13 00	
L. A. Reed, for breaking	10 33	
		\$ 51 83

For week ending Feb. 25, 1922

John Anderson, 2 5/9 days	\$10 22	
Team, 2 5/9 days	8 94	
Joseph Boutin, 2 days	6 00	
Will Nelson, for breaking	8 75	
Bert Nelson, for breaking, 2 days	6 00	
		\$ 39 91

For week ending March 18, 1922	
John Anderson, 2 days	\$ 8 00
Team, 2 days	7 00
Joseph Boutin, 1 5/9 days	4 67
W. H. Jenney, 1 2/9 days	3 67
Team, 8/9 days	5 78
	<hr/> \$ 29 12
For week ending March 25, 1922	
A. H. Blood and single team, 3 days	\$13 50
A. H. Blood, 4/9 days	1 50
	<hr/> \$ 15 00
For week ending April 1, 1922	
John Anderson, 4 5/9 days	\$15 94
Team, 4 5/9 days	11 39
Joseph Boutin, 4 5/9 days	11 39
James B. Chadbourne	10 00
Charlie Corliss	5 00
	<hr/> \$ 53 72
For week ending April 8, 1922	
John Anderson, 3 days	\$10 00
Team, 3 days	7 50
Joseph Boutin, 3 days	7 50
	<hr/> \$ 25 50
For week ending April 15, 1922	
John Anderson, 3 5/9 days	\$12 44
Team, 3 5/9 days	8 89
Joseph Boutin, 3 5/9 days	8 89
	<hr/> \$ 30 22
For week ending April 22, 1922	
John Anderson, 3 days	\$10 50
Team, 3 days	7 50
Leon Hicks, 2 7/9 days	6 10
Charlie Corliss, 2 2/9 days	5 56
James B. Fitch, breaking roads	12 49
A. H. Blood, work on road at Tandy's	23 30
Orrie C. Crary, for lumber	196 73
	<hr/> \$262 18

For week ending April 29, 1922

John Anderson, 2 days	\$ 7 00
Team, 2 days	5 00
John D. Putnam and team, 2 days	10 00
Sam Wilder, 2 days	5 00
	<hr/> \$ 27 00

For week ending May 6, 1922

John Anderson, 4 days	\$14 00
Team, 4 days	10 00
John D. Putnam and team, 4 days	20 00
Sam Wilder, 4 days	10 00
James Linton, 1 day	2 50
S. J. Kregulka, 1 day	2 50
	<hr/> \$ 59 00

For week ending May 13, 1922

John Anderson, 6 days	\$21 00
Team, 6 days	15 00
John D. Putnam and team, 6 days	30 00
Sam Wilder, 6 days	15 00
James Linton, 6 days	15 00
S. J. Kregulka, 6 days	15 00
	<hr/> \$111 00

For week ending May 20, 1922

James M. Hood, for snowing bridges	\$15 50
L. A. Reed, for snow work	4 70
Good Road Machinery Co., for machine blade	11 82
James B. Chadbourne, for blacksmith work	26 80
	<hr/> \$ 58 82

For week ending May 27, 1922

John Anderson, 4 days	\$14 00
Team, 4 days	10 00
John D. Putnam and team, 3 days	15 00
Sam Wilder, 4 days	10 00
James Linton, 4 days	10 00
	<hr/> \$ 59 00

For week ending June 3, 1922

John Anderson, 4 days	\$14 00
Team, 4 days	10 00
John D. Putnam and team, 3 days	15 00
Sam Wilder, 4 days	10 00
James Linton, 4 days	10 00
	<hr/> \$ 59 00

For week ending June 10, 1922

John Anderson, 5 days	\$17 50
Team, 5 days	12 50
John D. Putnam and team, 5 days	25 00
Sam Wilder, 5 days	12 50
James Linton, 5 days	12 50
Bert Nelson, 1 day	2 50
D. J. Breen, 1 day	2 50
	<hr/> \$ 85 00

For week ending June 17, 1922

John Anderson, 5 days	\$17 50
Team, 5 days	12 50
John D. Putnam and team, 4 days	20 00
Sam Wilder, 4 days	10 00
James Linton, 4 days	10 00
L. R. Dole, 4 days	10 00
	<hr/> \$ 80 00

For week ending June 24, 1922

John Anderson, 3 5/9 days	\$12 44
Team, 3 5/9 days	8 89
John D. Putnam, 3 5/9 days	17 78
Sam Wilder, 3 5/9 days	8 89
James Linton, 3 5/9 days	8 89
A. Westgate, 3 5/9 days	8 89
	<hr/> \$ 65 78

For week ending July 1, 1922

John Anderson, 3 days	\$10 50
Team, 3 days	7 50
John D. Putnam and team, 3 days	15 00

Sam Wilder, 3 days	7 50
James Linton, 3 days	7 50
A. Westgate, 3 days	7 50
	<hr/> \$ 55 50

For week ending July 8, 1922

John Anderson, 2 days	\$ 7 00
Team, 2 days	5 00
Sam Wilder, 3 days	7 50
James Linton, 3 days	7 50
A. Westgate, 2 days	5 00
Harold Wilder, 1 day	2 50
A. H. Blood, 1 day	2 50
	<hr/> \$ 37 00

For week ending July 22, 1922

John Anderson, 4/9 day	\$ 1 56
Team, 4/9 day	1 11
Sam Wilder, 4/9 day	1 11
James Linton, 4/9 day	1 11
A. Westgate, 4/9 day	1 11
	<hr/> \$ 6 00

For week ending Aug. 5, 1922

John Anderson, 2 5/9 days	\$ 8 94
Team, 2 5/9 days	6 39
Sam Wilder, 5/9 day	1 39
James Linton, 5/9 day	1 39
A. Westgate, 2 5/9 day	6 39
	<hr/> \$ 24 50

For week ending Aug. 12, 1922

John Anderson, 4 days	\$14 00
Team, 1 day	2 50
Sam Wilder, 4 days	10 00
James Linton, 4 days	10 00
A. Westgate, 3 days	7 50
	<hr/> \$ 44 00

For week ending Aug. 19, 1922

John Anderson, 5 days	\$17 50
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Team, 5 days	12 50
Sam Wilder, 5 days	12 50
James Linton, 5 days	12 50
A. Westgate, 5 days	12 50
	<hr/>
	\$ 67 50

For week ending Aug. 26, 1922

John Anderson, 5 days	\$17 50
Team, 5 days	12 50
John D. Putnam and team, 2 days	10 00
James Linton, 5 days	12 50
Rodney Dole, 5 days	12 50
A. Westgate, 5 days	12 50
	<hr/>
	\$ 77 50

For week ending Sept. 2, 1922

John Anderson, 3 days	\$10 50
Team, 3 days	7 50
Sam Wilder, 3 days	7 50
James Linton, 3 days	7 50
Rodney Dole, 3 days	7 50
A. Westgate, 3 days	7 50
	<hr/>
	\$ 48 00

For week ending Sept. 9, 1922

John Anderson, 5 days	\$17 50
Team, 6 days	15 00
Sam Wilder, 6 days	15 00
James Linton, 4 days	10 00
Rodney Dole, 4 days	10 00
A. Westgate, 4 days	10 00
	<hr/>
	\$ 77 50

For week ending Sept. 16, 1922

John Anderson, 2 days	\$ 7 00
Team, 2 days	5 00
Sam Wilder, 2 days	5 00
James Linton, 2 days	5 00
Jerome Wilder, work on bridge	10 36
L. R. Dole, for railing posts	13 60
	<hr/>
	\$ 45 96

For week ending Oct. 28, 1922

John Anderson, 2 days	\$ 7 00
Team, 2 days	5 00
John D. Putnam and team, 2 days	10 00
Sam Wilder, 2 days	5 00
James Linton, 2 days	5 00
	<hr/> \$ 32 00

For week ending Nov. 4, 1922

John Anderson, 4 days	\$14 00
Team, 4 days	10 00
John D. Putnam and team, 4 days	20 00
Sam Wilder, 4 days	10 00
James Linton, 4 days	10 00
Justin Judd, 2 days	5 00
W. H. Braley, 2 days	5 00
	<hr/> \$ 74 00

For week ending Nov. 11, 1922

John Anderson, 6 days	\$21 00
Team, 6 days	15 00
Sam Wilder, 6 days	15 00
James Linton, 6 days	15 00
	<hr/> \$ 66 00

For week ending Nov. 25, 1922

LaFountain, Woolson & Co., for cement	\$43 50
Frank S. Ashley	34 50
Dwight Hammond, for use of mixer and 1 man, 2 days	22 00
S. A. Reed, for paint, tools and spikes	23 67
John Anderson, 83 railing posts	16 60
	<hr/> \$140 27

For week ending Dec. 16, 1922

John Anderson, 1 1/9 days	\$ 3 89
Team, 5/9 day	1 39
A. Westgate, 5/9 day	1 39
	<hr/> \$ 6 67

For week ending Dec. 23, 1922

John Anderson, 2 days	\$ 7 00
Team, 2 days	5 00
John D. Putnam and team, 2 days	10 00
	<hr/> \$ 22 00

For week ending Dec. 30, 1922

John Anderson, man and team, 2 4/9 days	\$12 22
John D. Putnam and team, 2 days	10 00
L. E. Chadbourne, 1 5/9 days	7 78
W. H. Braley and team, 1 day	5 00
	<hr/> \$ 35 00

For week ending Jan. 13, 1923

John Anderson, 1 day	\$ 3 50
Team, 2 days	5 00
John D. Putnam, 2 days	10 00
W. L. Chadbourne, 2 days	10 00
	<hr/> \$ 28 50

For week ending Jan. 20, 1923

John Anderson, 1 day	\$ 3 50
Team, 1 day	2 50
James Linton, 1 day	2 50
	<hr/> \$ 8 50

For week ending Jan. 27, 1923

John Anderson, 2 days	\$ 7 00
Team, 2 days	5 00
John D. Putnam and team, 2 days	10 00
Edward Faucher	4 00
Sam Wilder	32 90
Harry Nelson	19 18
Everett Burke	3 89
	<hr/> \$ 81 97

Total payments	<hr/> \$2085 45
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Respectfully submitted,

JOHN ANDERSON.

Memorial Day Report

Balance from last year	\$18 92	
Received from town treasurer	50 00	
	<hr/>	\$ 68 92
Paid quartette	\$25 00	
Paid drum corps	6 00	
Paid for grave markers	4 81	
Paid for flags	10 50	
Paid, expense delivering flags	2 50	
Paid, posters	3 75	
Paid, postage and express	93	
Paid, dinner supplies	3 68	
Paid, labor	95	
	<hr/>	\$ 58 12
Balance on hand		<hr/> \$ 10 80

Respectfully submitted,

GRACE G. WELD,

W. R. C. Treasurer

FINANCIAL REPORT

*of the Town of Cornish in Sullivan County for the
Fiscal Year Ending January 31, 1923*

ASSETS

Cash: in hands of treasurer	\$ 280.72
Accounts Due to the Town:	
Due from County:	69.70
Taxes not collected: (a) Levy of 1920	155.88
(b) Levy of 1921	1174.98
(c) Levy of 1922	3011.61
	<hr/>
Total Assets	\$ 4692.89
Excess of liabilities over assets (Net Debt)	2174.28
	<hr/>
Grand Total	\$ 6867.17

LIABILITIES

Accounts Owed by the Town:	
Due to School Districts	\$3567.17
Outstanding Temporary Loans in Anticipation of Taxes:	3000.00
Trust Funds, Amount of Principal Used by Town:	300.00
	<hr/>
Total Liabilities	\$6867.17

RECEIPTS

From Local Taxes:	
Property taxes committed to collector, 1922	\$27432.15
Less discounts and abatements 1922	152.00
Less uncollected 1922	3011.61
1. Property taxes and polls current year, collected	24420.54
2. Poll taxes, current year, collected, 12 @ \$3	36.00
3. Poll taxes, current year, collected, 374 @ \$5	1870.00
4. Property and poll taxes, previous year, collected	\$2334.44
From State:	
For State Aid construction	2026.48
Railroad tax	234.27
Savings bank tax	264.85
Bounties	30.40
From County:	
For support of poor	343.67
From Local Sources Except Taxes:	
Dog licenses	211.20
Interest received on taxes	129.05
Income from departments	67.81
Permits for the registration of motor vehicles	895.81
Filing fees	6.00
Histories	18.45

Receipts Other than Current Revenue:

Temporary loans in anticipation of taxes during year	7000.00
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	<hr/>
Total Receipts from all Sources	\$37982.97
Cash on hand February 1, 1922	777.11
	<hr/>
	\$38760.08

PAYMENTS**General Government:**

Town officers' salaries	\$ 1140.00
Town officers' expenses	256.91
Election and registration expenses	207.00
Expenses town hall and other town buildings	15.10

Protection of Persons and Property:

Police department, including care of tramps	13.75
Fire department, including forest fires	15.45
Bounties	30.40

Health:

Health department, including hospitals	29.82
Vital statistics	3.25

Highways and Bridges:

State Aid maintenance	3126.14
Town maintenance	6832.74
Street lighting and sprinkling	20.80
General expenses of highway department, including watering troughs	340.15

Libraries

	64.50
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Charities:

Town poor	486.24
County poor	271.49

Unclassified

Aid to G. A. R. Memorial Day exercises	50.00
Cemeteries, including hearse hire	116.70
Abatements	278.37

Interest:

Paid on temporary loans in anticipation of taxes	696.28
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Unclassified

Highways and bridges—State Aid construction	1800.00
Payments on temporary loans in anticipation of taxes	8000.00
Taxes paid to state	3683.00
Taxes paid to county	2416.96
Payments to school districts	8584.31

	<hr/>
Total Payments for all Purposes	\$38479.36
Cash on hand January 31, 1923	280.72
	<hr/>

Grand Total \$38760.08

Report of the Trust Funds of the Town of Cornish on January 31, 1923

FUNDS		HOW INVESTED		Amount of Principal		Rate of Interest		Balance of Income on Hand at	Income During Year	Expended During Year	Balance of Income on Hand at End of Year
								Beginning of Year			
Foss Funds for Flags,	Jacob Foss, Donor	Peoples National Bank, Claremont		\$ 500.00		10 p c	{	\$341.18	\$ 67.60	\$ 128.16	\$ 280.62
G. C. Reaman Fund,	C. C. Reaman	N. H. Savings Bank, Concord		440.00		4 p c	{				
William Mercer Fund,	William Mercer	Liberty Bonds		1,000.00		4 p c	{	178.84	40.00	1.50	217.34
		Liberty Bonds 4 p c		7,850.00		6 p c	{	1,024.00	471.00	1,229.15	265.85
William Mercer,	William Mercer	Deficit from Town, 2 p c									
		Claremont Savings Bank 4 p c		297.71		6 p c			17.86		17.86
Public School Fund		Deficit from Town 2 p c									
Foss and Kimball Fund		N. H. Savings Bank, Concord		364.34		4 p c		43.68	14.56	14.56	43.68
Geo. H. Stowell, G. H. Stowell Library Fund		Liberty Bonds		4,300.00		4 p c		280.46	172.00	188.12	26.31
Cemetery Funds—		Liberty Bonds		10,000.00		4 1-4 p c		158.63	425.00	500.00	83.63
G. P. Williams Fund,	G. P. Williams	Claremont Savings Bank		100.00		4 p c		20.57	4.04		24.61
Leland A. Smith Fund,	L. A. Smith	Claremont National Bank		100.00		3 p c		16.38	3.01		19.39
Henry W. Deming Fund,	H. W. Deming	Claremont Savings Bank		100.00		4 p c		3.69	4.04	3.50	4.23
Marion Hattinger Fund,	Marion Hattinger	New Hampshire Savings Bank		50.00		4 p c		4.36	2.00	3.00	3.36
Alvah Spaulding Fund,	Alvah Spaulding	Claremont Savings Bank		5.00		4 p c		7.06	2.02	4.50	4.58
Augustus C. Toll Fund,	Augustus C. Toll	Claremont Savings Bank		200.00		4 p c		57.87	8.08		65.95
Daniel G. Deming Fund,	Daniel G. Deming	New Hampshire Savings Bank		204.00		4 p c		9.47	8.16	9.47	8.16
Jane Wyman Fund,	Jane Wyman	New Hampshire Savings Bank		81.88		4 p c		19.18	3.24	22.42	8.16
Edward O. Goward Fund,	E. O. Goward	Claremont Savings Bank		100.00		4 p c		2.96	4.04	2.00	5.00
H. A. Day Fund,	H. A. Day	Claremont Savings Bank		200.00		4 p c		18.90	8.08	6.00	20.95
E. O. Day Fund,	E. O. Day	Claremont Savings Bank		200.00		4 p c		18.90	8.08	6.00	20.95
Philemon C. Hardy Fund,	P. C. Hardy	Town of Cornish		300.00		6 p c		28.50	18.00	8.00	38.50
Lydia J. Kendrick Fund,	Lydia J. Kendrick	New Hampshire Savings Bank		150.00		4 p c		6.26	6.00	6.00	6.26
Lydia J. Kendrick Fund,	(South Cornish)	New Hampshire Savings Bank		50.00		4 p c		8.50	2.00	10.50	10.50
George H. Ayers Fund,	Geo. H. Ayers	Claremont Savings Bank		150.00		4 p c		4.20	6.00	4.00	6.20

STATEMENT

At the direction and by the authority of the New Hampshire State Tax Commission, I visited Cornish and made a complete audit of the accounts of the town for the fiscal year ending January 31, 1923.

The amounts which the books of the Selectmen, Town Clerk and Tax Collector show were turned over to the Town Treasurer were accounted for as was the money turned over by the State and County Treasurers. All the money received by the treasurer was deposited in the bank and was only drawn out on checks signed by him. Each check was covered by an order signed by the Selectmen.

The amounts on hand at the beginning and end of the year check with the bank statements.

The payments as shown by the Payments-book of the Selectmen check with those shown by the Treasurer and are covered by vouchers.

The Town Clerk's records of the town meeting were examined and it was seen that the taxes were properly assessed.

The Tax Collector has accounted for the amount of his warrant and the Town Clerk for the various fees and licenses which he collected.

The books of the town for the year are in satisfactory condition in all particulars.

Yours truly,

LAURENCE F. WHITTEMORE.

The Public Schools

STATE OF NEW HAMPSHIRE.

To the inhabitants of the School District of the Town of Cornish, in Sullivan County, in said State, qualified to vote in district affairs:

You are hereby notified to meet at the Town House in said district, on Saturday, the tenth day of March, 1923, at two o'clock in the afternoon, to act upon the following subjects.

1. To choose a moderator for the ensuing year.
2. To choose a clerk for the ensuing year.
3. To choose a member of the school board for a term of three years.
4. To choose a treasurer for the ensuing year.
5. To hear the reports of agents, auditors, committees or officers heretofore chosen, and to pass any vote relating thereto.
6. To choose agents, auditors and committees in relation to any subject embraced in this warrant.
7. To see what sum of money the district will raise and appropriate for the support of schools in addition to the amount required to be raised by state-aided towns.
8. To see what sum of money the district will raise and appropriate for the payment of High School and Academy tuition.
9. To see what sum of money the district will raise and appropriate for permanent repairs including furniture and apparatus.
10. To see what sum of money the district will raise

and appropriate to pay the salaries of the district officers for the ensuing year.

11. To transact any other business that may legally come before this meeting.

Given under our hands and seals at said Cornish this sixteenth day of February, 1923.

JESSE B. DEMING
LIZZIE C. WOOD
JOHN M. TEWKSBURY

School Board of Cornish

A true copy, attest:—

JESSE B. DEMING
LIZZIE C. WOOD
JOHN M. TEWKSBURY

School Board of Cornish

SCHOOL DISTRICT TREASURER'S REPORT

*July 1, 1921 to June 30, 1922**Receipts*

Balance of cash on hand, July 1, 1921	\$ 363.17
State treasurer	828.56
Town treasurer	8514.98
Town treasurer (dog tax)	169.03
Elementary tuition (Plainfield)	15.00
Trustee funds	14.56
	<hr/>
	\$9905.30

Disbursements

Paid orders of school board	\$9855.68
Cash on hand June 30, 1922	49.62
	<hr/>
	\$9905.30

SCHOOL DISTRICT TREASURER'S REPORT

*July 1, 1922 to February 1, 1923**Receipts*

Balance of cash on hand July 1, 1922	\$ 49.62
Mercer Fund	800.00
Town treasurer	5311.20
State treasurer	875.84
	<hr/>
	\$7036.66

Disbursements

Paid orders of school board	\$5591.12
Balance on hand Feb. 1, 1923	1445.54
	<hr/>
	\$7036.66

DISBURSEMENTS

Teachers

Helen Flower, Div. 1	\$ 600.00
Lucia Reed, Div. 2,	468.00
Mrs. Marion Spaulding, Div. 3	648.00
Emma Oliver, Div. 4	648.00
Mrs. Harriet Coulter, Div. 6	800.00
Marjorie Dean, Div. 8	600.00
Dorothy Skinner, Div. 9	720.00
George L. Deming, Div. 10 4 months	288.00
Mildred Putnam, Div. 10 5 months	360.00
Mildred Putnam, Div. 11, 15 weeks	270.00
Muriel Best, Div. 11 21 weeks	420.00
Lillian Chapman, Div 13	504.00
	<hr/>
	\$ 6326.00

District Officers

Esther Bugbee Clerk	\$ 5.00
Alma A. Brown, sec. of school board 2-3 of year	30.00
Mrs. Lizzie Huggins, district treasurer	20.00
Jesse B. Deming, member of school board	42.00
Lizzie C. Wood, member of school board	40.00
J M. Tewksbury, member of school board 1-3 year	13.00
	<hr/>
	\$150.00

Janitor Service

Payments for Janitor service	\$243.50
Janitor supplies, including brooms, kerosene oil, dust pans, etc.	10.90
	<hr/>
	\$254.40

Payments made to teachers at the rate of 75 cents per week for 20 weeks during cold weather and 50 cents per week for balance of year, 16 weeks.

The teacher in Div. 6 was paid \$1.25 per week for 20 weeks and 75 cents for balance of year.

Transportation of Pupils

A. H. Freeman, transportation to Claremont	\$217.50
Claremont School District, transportation to Claremont	42.00
L. C. Wood transportation Div. 7 to 9	104.00
Frank Currier, transportation Div. 7 to 9	174.40
	<hr/>
	\$137.90

Fuel

H. W. Kiely, 1 1-2 cds. Div. 13, 3-4 cd. at Div. 10	\$ 22.50
E. M. Johnson, 2 cords	24.00
J. B. Chadbourne, 4 5-8 cords	55.75
R. A. Austin, 2 cords, Div. 3	30.00
J. M. Tewksbury, 4 cords, Div. 10	40.00
J. B. Fitch, Div. 2 and 4	58.00
E. P. Brown	5.00
J. B. Deming, Div. 4, 11, 9,	84.98
	<hr/>
	\$320.23

Repairs

G. L. Deming, Div. 4	\$ 43.10
H. A. Hatch, lumber, Div. 6	16.14
Claremont Ice Co., lumber for Div. 6	20.76
G. C. Huggins, work, Div. 6	30.24
C. T. Huggins, work, Div. 6	19.55
Claremont Ice Co., lumber for Div. 8	28.38
H. Sturtevant, work and supplies, Div. 8	45.70
H. Dickerman, work, Div. 8	3.00
J. W. Cole, express	7.50
E. P. Brown, supplies	38.21
Tracy Spaulding, work Div. 3	1.80
J. B. Deming, minor repairs	15.06
J. M. Tewksbury, minor repairs	6.22
White washing, cleaning, etc.	33.85
	<hr/>
	\$310.11

High School Tuition

Colby Academy	\$ 55.00
Kimbal Union Academy	110.00
Montpelier Seminary	60.00
Stevens High School	91.65
Windsor High School	324.00

 \$640.65

Other tuition bills were given to the selectmen for payment from the Mercer Fund.

Elementary Tuition

Claremont, Young children for 1920 and 1921	\$90.00
Claremont, Young and Aiken children, 1921-1922	120.00
Plainfield, John Manning	10.00

 \$220.00
Miscellaneous

Books and scholars' supplies	\$ 476.62
Flag rope	.70
Truant officer and school census	11.31
Sand table, etc., Div. 6	3.75
Town's share of superintendent's salary	138.89
Per capita tax	316.00
Office expenses for superintendent, school board and treasurer	37.96
E. W. Quimby, transportation for teacher, Div. 4	30.00
Dr. E. L. Huse, medical inspection	75.00
Other expenses of Instruction	6.16

 \$1096.39
Recapitulation

Teachers' salaries	\$6326.00
District officers	150.00
Janitor service and supplies	254.40
Transportation	537.90
Fuel	320.23

Repairs	310.11
High school tuition	640.65
Elementary tuition	220.00
Miscellaneous	1096.39
	<hr/>
Total	\$9855.68

ESTIMATE OF APPROPRIATIONS

For the School Year, July 1, 1922 to June 30, 1923

Teachers' salaries	\$6056.00
Janitors' services	255.00
Fuel	400.00
Transportation	918.00
Textbooks and supplies	450.00
Minor repairs	200.00
Superintendent's excess salary	166.67
Medical inspection	75.00
Truant officer and school census	10.00
Expense of administration	40.00
	<hr/>
	\$8570.67
Amount of money required for state aid (\$5.00 per \$1000 of equalized valuation which is \$1,195,232	\$5976.16
State aid (estimated)	1500.00
Additional amount needed	1094.51
	<hr/>
	\$8570.67
Salaries of district officers	\$153.00
High school and academy tuition	
Mercer fund	\$400.00
District	890.00
	<hr/>
	\$1290.00
Supervisory \$2 tax (statutory)	\$364.00

SUPERINTENDENT'S REPORT

To the School Board of Cornish—

I take pleasure in submitting to you my fourth annual school report. The bimonthly meetings of the Board and the superintendent, the numerous conferences of the superintendent with individual members of the Board, together with your own visits to the school, have kept you constantly and fully informed of the condition and needs of the schools. An annual report, however, serves to extend to the taxpayers a knowledge of the most important data regarding the schools and to insure for future reference a permanent record of school activities and personnel.

Nine schools are in session. The Beaman school is closed for lack of pupils. The two remaining children in this division are transported to the Chadbourne school. The Townhouse school has been closed and the three pupils of the Division are transported to the Centre school, which has been reopened after several years of disuse.

Nine teachers are employed. Five are high school graduates with one or two years of summer school training, three are normal graduates, one has two years of college training. One has a teaching experience of thirty years; one, of twenty-five years; two, of four years; one, of two years; three, of one year; and one is without previous experience in teaching.

The highest salary paid is \$800; the lowest, \$540; and the average, \$672.89. In general, the discipline is satisfactory, the pupils interested in their tasks and the teachers devoted to the interests of their schools.

All the schools opened on September 5.

Teacher	School	Enrolment
Harriet S. Coulter,	Flat	19
Leslie A. S. Davis,	Goward	13
Catharine A. Putnam,	South	15
Doris B. Williams,	Hilliard	11
Emir R. Weston,	City	20

Dorothy M. Skinner, Centre	17
Helen L. Flower, Chadbourne	16
Lucia R. Reed, Tracy	14
Emma Oliver, Dingleton	15
Total	140

General Statistics

For the Year Ending June 30, 1922

Ten schools were maintained. One hundred and seventy pupils were registered. The average membership was 126; the average attendance, 115; the per cent of attendance 91.2. Jessica Tracy was not absent or tardy during the year. There were twenty pupils from the district in secondary schools whose tuition was paid by the district. There were six tuition children attending the elementary schools of Claremont. The superintendent made 233 visits to the Cornish schools. All the schools were in session thirty-six weeks in accordance with statute law.

Repairs

During the summer quite extensive repairs were made upon the school buildings. The ceiling of the Goward school was whitened, and some painting and papering was done there. The paper was removed from the walls of the South school and two coats of paint were applied. The ceiling was whitewashed. At the Centre school an outhouse opening from the cloakroom was built, floor joists renewed, a new floor was laid in the entry, and the heating plant and furniture were brought in from the Townhouse school. At the City school the paper was removed from the walls, which then received two coats of paint. The ceiling also was painted with two coats of white paint. The desks were shellaced and a closet for books and supplies was built. The outbuilding too received a coat of paint inside and out.

At the Chadbourne school the paper was removed and the walls treated to two coats of paint, the entry likewise. The ceiling was whitened. At the Tracy school the ceiling was whitened and a new door was installed. At the Dingle-

ton school the walls were repapered and repainted, the ceiling was whitened, a new floor laid, a book closet was built, and new blackboards were provided.

Respectfully submitted,

ANDREW P. AVERILL

Feb. 1, 1923

AUDITOR'S REPORT

We do hereby certify that we have examined the accounts of the School Board and the District Treasurer and find them correctly cast and properly vouched.

EBEN M. JOHNSON

HERBERT E. WOOD

Auditors

July 4, 1922

The Public Library

FINANCIAL REPORT OF TRUSTEES OF GEO. H. STOWELL FREE LIBRARY

For Year Ending Feb. 1, 1923

Feb. 1, 1922 Cash on hand	\$ 182.36	
June 20, 1922, cash from trustees of Stowell Fund	350.00	
Jan. 18, 1923, cash from trustees of Stowell Fund	150.00	
Jan. 30, 1923 cash from town treasurer	64.50	
Jan. 31, 1923, cash from book fines	.86	
		<hr/> \$747.72

Paid Out

For books	\$ 91.10	
For branch library work	91.15	
For periodicals	3.00	
For fuel for two years and for lights	71.16	
For janitor and cleaning	54.47	
For rebinding books	47.85	
For postage and express	3.82	
For small supplies	00.20	
For making one bookcase	6.00	
For book and catalogue cards	5.58	
For printing post cards	3.56	
For librarian service	120.00	
Total expense		<hr/> \$497.89

Balance on hand

\$249.83

Respectfully submitted.

ALMA A. BROWN,

Sec. and Treas. of Library Board.

LIBRARIAN'S REPORT

The library finances have, as in previous years, been arranged by a budget submitted by the Library Board to the Board of Trustees for approval. You will note that this year we have paid two years' fuel bills thus making that item seem large.

The same methods as last year have been employed for distributing books to different parts of the town. Branches have been established in the school houses. Without exception the teachers have most kindly shown appreciation and carefulness in doing this work. The Board has paid a small sum per week for this care and so it has seemed quite proper to cordially invite the people in each neighborhood to make free use of these collections. This has been very generally done. We have sent each time in every lot of books, not alone those suitable for the children but a carefully selected number of novels and non-fiction for the adults. According to the state library report, no library in the state has so many out stations as Cornish.

At the main library the patronage has been up to standard and each visitor has seemed to feel it is his or her library and has asked for a good amount of reading material. It was planned to have the people of the town help select the new books and to that end reply cards were sent out asking for suggestions. The response has not so far been very general, but more are hoped for later. Those asked for to date, when not already in the library, have mostly been secured. An order is now on the way. We are also having a few old favorites rebound and they will soon be ready.

We have received several gifts in the shape of books and magazines for which thanks are hereby rendered. I wish I could tell the people of the town all the nice things that are said of our library by out of town and out of state visitors, who have chanced to call on us. Certainly they all agree on what we already know very well, that we have a building and a collection far ahead of most small towns and one to be justly proud of.

As a librarian without special training, I have been very thankful for the outlines and system already established by those who did know what to do. And to the best of my ability I have tried to serve the public in this capacity acceptably.

Respectfully,
ALMA A. BROWN,
Librarian.

LIBRARY BOOK LIST
ADULT'S ROOM

International Mind

Livingstone, Legacy of Greece
Warshaw, New Latin America
Street, Mysterious Japan
Milinkov, Russia Today and Tomorrow
Rihbany, Wise Men from the East and West
Morgenthau, Ambassador Morgenthau's Story
Ralston, Democracy's International Law
Wister, Neighbors Henceforth
Tokutomi, Japanese—American Relations
Dukes, Red Dusk and the Morrow
Walsh, History and Nature of International Relations
Williams, Turkey

Essays and Sermons

Jewish Influence in America
Aspects of Jewish Power in United States
World Interchurch Movement Survey, 2 volumes
History Plays

History and Plays

Benedict, History of Vermont in the Civil War, 2 volumes

Teachers' Books

Norsworthy, Psychology of Childhood

Biography

Drinkwater, Lincoln the World Emancipator

Walker, Leaders of the 19th Century

Halstead, Life of William McKinley

Science

Slosson, Creative Chemistry

Philip, Achievements of Chemical Science

Koehler and Kendall, Radio Simplified

Government

N. H. Report of Public Service Commissioners

N. H., Report of Insurance Commissioner

N. H., Report of Bank Commissioners

N. H., Report of State Treasurer

N. H., Laws of N. H., Vol. 616, 1829 to 1835

N. H. Reports April 1918 to December 1920

Travel

Paine, Roads of Adventure

Novels

Bindloss, Man from the Wilds

Cull, Bride of Mission San Jose

Curwood, Country Beyond

Deland, Vehement Flame

Evarts, Tumbleweeds

Farnol, Geste of Duke Jocelyn

Garland, Son of the Middle Border

Garland, Daughter of the Middle Border

Grey, To the Last Man

Grey, Wanderer in the Wasteland

Hill, City of Flame

Hill, Girl from Montana

Hough, Covered Wagon

Haggard, Allan Quatermaine

Macfarlane, Man's Country
 MacGrath, Ragged Edge
 Marshall, Big Peter
 Post, Mountain School Teacher
 Raine, Mansize
 Richmond, Four Square
 Strange Manuscript Found in a Copper Cylinder
 Tarkington, Gentle Julia
 Tolman, Jim Spurling Millman
 White, On Tiptoe

CHILDREN'S ROOM

Stories

Bassett, Ted and the Telephone
 Barbour, Over Two Seas
 Burgess, Blacky the Crow
 Burgess, Mrs. Peter Rabbit
 Burgess, Old Granny, the Fox
 Burgess, Whitefoot, the Mouse
 Burgess, Lightfoot, the Deer
 Burgess, Bowser, the Hound
 Burgess, Boy Scouts in a Trapper's Camp
 Burgess, Boy Scouts of Woodcraft Camp
 Burgess, Boy Scouts on Swift River
 Burgess, Boy Scouts on Lost Trail
 Glover, Hilda's Sowing and Reaping
 Melville, Moby Dick
 Tomlinson, Scouting with Gen. Funston
 Wallace, Ungava Bob
 Wallace, Grit a Plenty

Games and Plays

Lord, Plays for School and Camp

Fairy Stories

Jacobs, Indian Fairy Tales
 Jacobs, Celtic Fairy Tales
 Ketcham, Oriental Fairy Tales

Booth, Laboulaye's Fairy Book

Doing Things

Jackson, Opportunities for Boys and Girls of Today

Our Own Country

Perkins, Puritan Twins

Foreign Lands

Perkins, Irish Twins

Perkins, French Twins

Perkins, Italian Twins

Perkins, Belgian Twins

Perkins, Spartan Twins

Animals

Patterson, Pussey Meow

Saunders, Beautiful Joe

Squiers, The Wild Heart

Bible

Stewart, Tell Me a True Story

Auditors' Report

I hereby certify that I have examined the accounts of the Selectmen, Town Clerk, Town Treasurer, Tax Collector and accounts of Trustees of all Town Funds and Library Trustees, and found all the accounts correctly cast and properly vouched.

E. B. HUNT,

Auditor.

Cornish, N. H., February 15, 1923.

VITAL STATISTICS

In compliance with an act of the Legislature passed June Session, 1887, requiring "clerks of towns and cities to furnish a transcript of the record of births, marriages and deaths to the municipal officers for publication in the Annual Report," we submit the following:

BIRTHS

REGISTERED IN THE TOWN OF CORNISH, N. H., FOR THE YEAR ENDING DECEMBER 31, 1922.

Date	Name of Child (if any)	Sex and Condition			Name of Father	Maiden Name of Mother	Parents' Color	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of Mother
		Male or Female	Living or Stillborn	Number of Child	Color						
Jan. 17	Bernice F. Bean	F		2	White	Franklin Bean	Laura Cook	Cornish	Farmer	Grantham	Surry, N. H.
Apr. 16	Colburn	M		2		Alfred J. Colburn	Elliston Fortune	"	Farmer	Morrisville, Vt.	Wells River, Vt.
May 21	Marjory Lovejoy	F		2		Harry C. Lovejoy	Hattie A. Hersey	"	Farmer	Claremont	Plainfield
July 10	Bayliss	M		2		John E. Bayliss	Cara Crary	"	Mail Carrier	Massillon, Ohio	Canton, N. Y.
July 10	Hudson	F		2		Morris Hudson	Glady's Judd	"	Electrician	Claremont	Cornish
Aug. 28	Hazel M. Frye	F		4		Harry B. Frye	Ruth Barton	"	Fireman	Hartford, Vt.	Croydon
Sept. 1	Emery R. Pardy	M		4		Leonard H. Pardy	Dorothy L. Britton	"	Farmer	Cornish	Hartland, Vt.
Sept. 15	Leon A. Girard	M		2		Auguste Girard	Leona Bromeau	"	Farmer	Canada	Claremont

MARRIAGES

REGISTERED IN THE TOWN OF CORNISH, N. H., FOR THE YEAR ENDING DECEMBER 31, 1922

Date	Place of Marriage	Name and Surname of Groom and Bride	Residence of each at Time of Marriage	Color	Occupation of Groom and Bride	Place of Birth of Groom and Bride	Name of Parents	Birthplace of Parents	Age at Marriage	Name, Residence and Official Station of Person by whom married
June 24	Cornish	David J. Breen	New York City	25	School Teacher	New York City	Henry Breen	Ireland	1	Rev. Edward M. Parker
		Ida Buena Anderson	Cornish	24	School Teacher	Windsor, Vt.	Mary McMahon	Ireland	1	Concord, N. H.
Dec. 25	Cornish	Louis M. Hall	St. Louis, Mo.	52	Real Estate	St. Louis, Mo.	John Anderson	Sweden	1	Bishop of the Episcopal Church
		Alex Bentley McMillen	San Antonio, Tex.	40		Denison, Texas	Mary Dillon	Newfoundland	1	Rev. N. O. Bowby
							George D. Hall	Lewisown, Pa.	1	Meriden, N. H.
							Lucrètia P. Allen	St. Louis, Mo.	2	
							Sammuel A. Bentley	Yazoo City, Miss.	2	
							Melissa Johnson	Yazoo City, Miss.	D	

DEATHS

REGISTERED IN THE TOWN OF CORNISH N. H., FOR THE YEAR ENDING DECEMBER 31, 1922

Date 1922	Name and Surname of the Deceased	Age	Place of Birth	Sex and Condition		Occupation	Place of Birth		Name of Father	Name of Mother
				Male	Female		Father	Mother		
Feb. 19	Caroline E. Newton	93 2 21	Cambridge, Vt.	M	F		Grantham	New London, Ct.	Gersham Newton	Martha Gove
May 21	John M. Nelson	71 8 11	Peru, Vt.	M	F	Laborer	Clinton Co. N. Y.	Essex Co. N. Y.		
July 21	Elbertine T. Kellogg	87 7 24	Croydon	M	F	Farmer	Croydon	Sunapee	Timothy Winter	Sarah Putney
July 24	Ellen Walker	94 8	Cornish	M	F	Farmer	W. Windsor, Vt.	Manchester	A. Read	Sarah Bullard
Aug 27	Harvey Reed	69 9 23	Plainfield	M	F	Farmer		Plainfield	Edward Fifield	Rosarah Spaulding
Sept. 17	Frank A. Fifield									

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

PAUL DAVIDSON, Town Clerk.

